

**Exposure Draft on Proposed Amendments to IAS 39 Financial Instruments:
Recognition and Measurement – Fair Value Hedge Accounting for a Portfolio
Hedge of Interest Rate Risk – Comment Letters November**

Comment Letter No	Company Name:
1	OBK – Bank
2	BHP Billiton Limited (Australia)
3	Deloitte Touche Tohmatsu
4	Federacion Argentina de Consejos (FACPCE) Argentina
5	CPA Australia (Australia)
6	UK 100 Group (UK)
7	Raad voor de Jaarverslaggeving (Council for Annual Reporting) (Netherlands)
8	Organismo Italiano di Contabilità (OIC) (Italy)
9	Japanese Institute of Certified Public Accountants (JICPA) (Japan)
10	The German Board of ACI (Germany)
11	Institute of Chartered Accountants in England & Wales (UK)
12	German Accounting Standards Committee (DRSC) <i>Germany</i>
13	F. Hoffmann-La Roche Ltd (Switzerland)
14	International Accounting Standards Review Committee of the Korean Accounting Standards Board (Korea)
15	Association Française des Trésoriers d'Entreprise (AFTE) (French Treasurers Corporate Association) (France)
16	MBNA Europe Bank Limited
17	Japanese Bankers Association (Japan)
18	EU Banking Advisory Committee
19	Fédération Française des Sociétés D'Assurances (France)
20	Barclays Bank (UK)
21	Associazione Bancaria Italiana (ABI) (Italy)
22	PricewaterhouseCoopers International
23	Asset Liability Management Association (ALMA) (UK)
24	Irish Bankers' Federation (Ireland)
25	Britannia Building Society (UK)
26	The institute of Thai Accountants and Auditors of Thailand (Thailand)

27	Life Insurance Association of Japan (Japan)
28	Masahiro Hoshino (Japan)
29	Aviva Plc (UK)
30	Bundesverband Offentlicher Banken Deutschlands (VOB) (Germany)
31	Alliance & Leicester (UK)
32	Accounting Standards Board (UK)
33	Chartered Institute of Management Accountants (CIMA) (UK)
34	Institute of Chartered Accountants in Ireland (Ireland)
35	Kreditanstalt für Wiederaufbau (KfW) (Germany)
36	Finnish Financial Supervisory Authority (Finland)
37	South African Institute of Chartered Accountants (South Africa)
38	Institut der Wirtschaftsprüfer (IDW) (Germany)
39	Belgian Bankers Association (Belgium)
40	Aegon (Netherlands)
41	European Financial Advisory Group (EFRAG)
41A	
42	Danish Bankers Association (Denmark)
43	Swedish Bankers Association (Sweden)
44	Association of Corporate Treasurers (UK)
45	Danish Securities Dealers Associations (Denmark)
46	Swedish Financial Accounting Standards Council (Sweden)
47	Industri-Holding (Switzerland)
48	Nestlé (Switzerland)
49	Scottish Power (Scotland)
50	British Bankers Association (UK)
51	Kim Chiu Chua
52	Conseil National de la Comptabilité (France)
53	Credit Suisse Group (Switzerland)
54	French Banking Federation (France)
55	International Swaps and Derivatives Association, Inc. (ISDA)
55A	
56	KPMG International

57 57A	BNP Paribas Societe Generale
58	French Asset and Liability Managers Association (AFGAP) (France)
59	Citigroup
60	UBS AG
61	Skandinaviska Enskilda Banken (Sweden)
62	Australian Bankers' Association (Australia)
63	Australian Accounting Standards Board (Australia)
64	The Banking Council South Africa (South Africa)
65	European Savings Banks Group
66*	Coperion (Germany)
67*	Degussa AG (Germany)
68	Royal Bank of Scotland (Scotland)
69	Ernst & Young LPPP
70	IOSCO
71	Föreningen Auktoriserade Revisorer (FAR) (Sweden)
72	European Association of Public Banks (EAPB)
73	Financial Reporting Standards Board of the Institute of Chartered Accountants of New Zealand
74	Czech National Bank (Czech Republic)
75	Confédération Nationale du Crédit Mutuel (France)
76	Foreningen af Statsautoriserede Revisorer (Denmark)
77	DeutscheBundesbank (Germany)
78	AIMR Global Financial Reporting Advocacy Committee
79	[Joint Response]Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) & Mouvement des Entreprises de France (Medef)
80	Association of British Insurers (UK)
81	Quoted Companies Alliance AFEP Aktienforum Middle Next Seiset Association
82*	Dorma Holding GmbH & Co
83	Council on Corporate Disclosure and Governance (CCDG)

84	Banque de France & the Commission Bancaire (France)
85*	The Irish Association of Corporate Treasurers (Ireland)
86	Fortis (Netherlands)
87	Bundesverband Deutscher Banken (Germany)
88	Comité Européen des Assurances (France)
89	Malaysian Accounting Standards Board (Malaysia)
90	SNS Reaal Group (Netherlands)
91	Eruopean Federation of Energy Traders (EFET)
92	ING Group (Netherlands)
93	Credit Agricole S.A (France)
94	Bundesanstalt fur Finanzdienstleistungsaufsicht (BaFin) (Germany)
95	Union of Industrail and Employer's Confederations of Europe (UNICE)
96	HSBC Holding Plc
97*	Linde AG (Germany)
98	Dexia (Belgium)
99*	SCHOTT Spezialglas GmbH (Germay)
100*	Phoenix AG (Germany)
101	Allied Irish Bank (AIB) (Ireland)
102*	BMW Group
103	Bank Austria Creditanstalt
104	Basel Committee on Banking Supervision
105	Federation Bancaire de l'Union Europeenne
106	JP Morgan Chase
107	Netherlands Bankers' Association (Netherlands)
108	Group of 100 Inc (Australia)
109*	Association des Tresoriers D'Entreprise a Luxembourg (ATEL)
110*	RTL Group
111*	Schwarz Pharma AG (Germany)
112*	Leybold Vakuum GmbH (Germany)
113*	Sauer Danfoss GmbH (Germany)

114*	Pofin Financial Services GmbH (Germany)
115*	RAG Aktiengesellschaft (Germany)
116*	Stadwerke Munchen GmbH (Germany)
117*	Voith AG (Germany)
118*	Bilfinger Berger (Germany)
119*	Euro-Associations of Corporate Treasurers (France)
120*	FAG Gugelfischer AG (Germany)
121	CBI
122	Fédération des Experts Comptables Européens (FEE)
123	American Council of Life Insurers

* Comment letters marked with an asterisk are those which are one of a group of 19 identical letters received from preparers and their representative bodies. (66,67,82,85,97,99,100,102,109-120)