

**Amendments to IAS 32, Financial Instruments: Disclosure and Presentation, and IAS 39,
Financial Instruments: Recognition and Measurement – Comment Letters October 2002**

Comment Letter No	Company Name
1	Jardine Fleming Capital Partners
2	Santos Ltd
3	Raymond Choi
4	Australian Investment Research Services
5	The Institute of Certified Public Accountants of Cyprus (Cyprus)
6	Garanti Bank (Turkey)
7	National Institute of Accountants (Australia)
8	Accounting Standards Board of Japan
9	Unitec Institute of Technology (New Zealand)
10	Japanese Institute of Certified Public Accountants (Japan)
11	New South Wales Treasury (Australia)
12	Institut Der Wirtschaftsprufer (Germany)
13	The Life Insurance Association of Japan (Japan)
14	Japanese Bankers Association (Japan)
15	The Marine and Fire Insurance Association of Japan (Japan)
16	The Spanish Accounting and Auditing Commission (Spain)
17	Canadian Accounting Standards Board (Canada)
18	Industrie-Holding
19	Investment Company Institute
20	Czech National Bank (Czechoslovakia)
21	International Accounting Standards Review Committee of the Korea Accounting Standards Board (KASB)
22	Australian Bankers' Association (Australia) Commonwealth Bank of Australia (Australia)
22A	
23	Mauritius Accounting and Auditing Standards Committee (Mauritius)
24	Alliance & Leicester (UK)
25	Netherlands Council for Annual Reporting (Netherlands)

26	The Institute of Chartered Accountants of Pakistan (Pakistan)
27	The Institute of Chartered Accountants of Scotland (Scotland)
28	Stora Enso Financial Services S.A (Belgium)
29	Chartered Institute of Public Finance and Accountancy (CIPFA) (UK)
30	Deloitte Touch Tohmatsu International
31	JOINT RESPONSE: Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) And (MEDEF)
32	KPMG International
33	London Investment Banking Association (UK)
34	Grant Thornton Chartered Accountants
35	[Confidentiality Requested]
36	European Securitisation Forum
37	Panamerican Surety Association
38	Syngenta AG (UK)
39	Dublin Funds Industry Association (Ireland)
40	International Swaps and Derivatives Association (ISDA)
41	European Association of Public Banks
42	National Association of Insurance Commissioners (NAIC) International Accounting Standards Working Group (IASWG)
43	Mazars
44	American Council of Life Insurers
45 45A	Societe General BNP Paribas
46	Nippon Keidanren (Japan)
47	Telstra Corporation Ltd. (Australia)
48	AstraZeneca (UK)
49	See 22A
50	F. Hoffmann-La Roche Ltd. (Switzerland)
51	Joint Statement of Federal Financial Supervisory Authority (BAFin) and Deutsche Bundesbank
52	
53	South African Institute of Chartered Accountants (South Africa)
54	FRSB of the Institute of Chartered Accountants of New Zealand (New Zealand)

55	Reserve Bank of New Zealand (New Zealand)
56	Auckland City Council (New Zealand)
57	Netherlands Bankers' Association (Netherlands)
58	Saloman Smith Barney (Australia) A) Seven Network Ltd (Australia) B) Commonwealth Bank of Australia C) PMP Limited
59	Aviva (UK)
60	Nestlé S.A (Switzerland)
61	Eurelectric (Belgium)
62	ACCA (UK)
63	Novartis International (Switzerland)
64	Skandia (Sweden)
65	[Confidentiality Requested]
66	German Accounting Standards Committee (Germany)
67	<i>Joint Response: The Bond Market Association and American Securitization Forum</i>
68	London Clearing House (UK)
69	Citigroup (U.S.A)
70	Conseil National de la Comptabilite
71	The Chartered Institute of Management Accountants (UK)
72	Glaxosmithkline (UK)
73	Italian Banking Association (ABI) (Italy)
74	PricewaterhouseCoopers (UK)
75	Gemeinsame Arbeitskreis Rechnungslegung (Germany)
76	Danish Bankers Association
77	Holcim Group Support (Switzerland)
78	American Institute of Certified Public Accountants (AICPA) Technical Issues Committee (TIC)
79	The Australian Accounting Standards Board (Australia)
80	UBS AG
81	IATA Accounting Policy Taskforce
82	Treuhand – Kammer (Switzerland)

83	KSR (Poland)
84	Organismo Italiano di Contabilita (Italy)
85	Institute of Chartered Accountants in Ireland (Ireland)
86	Ian Langfield-Smith (Monash University) (Australia)
87	Zentraler Kreditausschuss (Germany)
88	European Insurance Group
89	The Institute of Actuaries Australia (Australia)
90	Nokia
91	The Actuarial Profession (UK)
92	The British Venture Capital Association
93	Lloyds TSB (UK)
94	Australian Securitisation Forum (ASF) (Australia)
95	European Financial Reporting Advisory Group (EFRAG)
96	The Council on Corporate Disclosure & Governance (CCDG) of Singapore (Singapore)
97	Basel Committee on Banking Supervision
98	Hong Kong Society of Accountants (Hong Kong)
99	100 Group Technical Committee
100	Association of Corporate Treasurers (UK)
101	National Australia Bank (Australia)
102	Ernst & Young Global Ltd
103	Southcorp Ltd (Australia)
104	Association of British Insurers (UK)
105	Bundesverband Deutscher Banken (Germany)
106	RWE Aktiengesellschaft (Germany)
107	IAFEI
108	[Confidentiality Requested]
109	Association of Dutch Insurers (Netherlands)
110	Swiss International Air Lines
111	The British Bankers Association (UK)
112	Federation Bancaire de L'EU

113	Fédération des Experts Comptables Européens
114	Banque de France (France)
115	Föreningen Auktoriserade Revisorer FAR (<i>Sweden</i>)
116	International Association of Insurance Supervisorss (IAIS)
117	Malaysian Accounting Standards Board (Malaysia)
118	Euro – Associations of Corporate Treasurers EACT (France) (A) CLT-UFA (France) (B) Suprafin (Belgium) (C) Audiomedia Investments (Belgium) (D) Broadcasting Center Europe (Luxembourg) (E) RTL Group (Luxembourg) (F) Groupe Glaverbel (Belgium) (G) A.T.E.L (Luxembourg) (H) ATEB (Belgium) (I) Coordination Center Volkswagen S.A/N.V (Belgium) (J) Etex Group (Belgium) (K) Svenska Cellulosa Aktiebolaget Sca (Sweden) (L) Fabricom N.V (Belgium) (M) Association Francaise Des Tresoriers D'entreprise
119	Commission de Surveillance du Secteur Financier's (CSSF) Luxembourg
120	Gesellschaft Für Finanzwirtschaft In Der Unternehmensführung E.V (GEIFU)
121	European Association of Co-operative Banks (Belgium)
122	HSBC Holdings Plc (UK)
123	Foreningen af Statsautoriserede Revisorer (FSR) <i>Denmark</i>
124	Royal & Sun Alliance (UK)
125	J.P. Morgan Chase
126	The International Actuarial Association (Canada)
127	Jan Siling Sigvard Heurlin Rolf Rundfelt
128	Federation Bancaire Francaise (France)
129	Group of 100 Inc. (Australia)
130	ING Group (Netherlands)
131	BP Plc (UK)
132	Intitute of Chartered Accountants in England and Wales
133	Irish Bankers' Federation (Ireland)
134	Minerals Council of Australia (Australia)

135	International Organization of Securities Commissions (IOSCO)
136	Committee on Global Banking Issues
137	(RESPONSES SENT TO ASB) The Audit Commission (UK)
137A	AIB Group (Ireland)
137B	BDO Stoy Hayward (UK)
137C	Britannia (UK)
137D	British American Tobacco (UK)
137E	BT Group (UK)
137F	The Building Societies Association (UK)
137G	Co-Operative Union (UK)
137H	Eurelectric (UK)
137I	National Audit Office (UK)
137J	Unilever (UK)
137K	National Housing Federation (UK)
137L	Vodafone (UK)
137M	Alliance & Leicester (UK)
137N	Association of British Insurers (UK)
137O	Quoted Companies Alliance (UK)
137P	AstraZeneca Plc (UK)
137Q	Aviva (UK)
137R	Chartered Institute of Public Finance and Accountancy (CIPFA) (UK) Dublin Funds Industry Association (Ireland)
137S	GlaxoSmithKline (UK) Grant Thornton (UK)
137T	The Institute of Chartered Accountants of Scotland (Scotland)
137U	Royal and Sun Alliance (UK)
137V	100 Group (UK)
137W	
137X	
138	Westdeutsche Landesbank (Germany)
139	London Society of Chartered Accountants (LSCA) (UK)
140	Department of Finance and Administration, Commonwealth of Australia (Australia)
141	Accounting Standards Board (UK)
142	Association for Investment Management and Research (USA)
143	Swiss Reinsurance (Switzerland)
144	European Private Equity and Venture Capital Association (EVCA) (Belgium)
145	Fortis (Belgium)
146	Goldman Sachs (USA)
147	Merrill Lynch (USA)
148	Allianz Aktiengesellschaft (Germany)

149	Comite Europeen Des Assurances (Belgium)
150	European Commission (Belgium)
151	Federation of Finnish Insurers Companies (Finland)
152	IBM (Germany)
153	Prof. Dr. Günther Gebhardt (Germany)
154	Generali (Italy)
155	Barclays (UK)
156	Banco Bilbao Vizcaya Argenaria (Spain)
157	Swedish Insurance Federation (Sweden)
158	The Investment Company for Flanders (De Investeringsmaatschappij voor Vlaanderen or GIMV) (Belgium)
159	Prudential (UK)
160	Groupe Consultatif Actuariel Europeen
161	Danish Financial Supervisory Authority
162	Bundesverband Offentlicher Banken Deutschlands (Germany)
163	Several European Associates (??)
164	Institute of International Finance (USA)
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