

## Appendix A

### List of Commenters

Company	Name of Commenter/Commenters
Aecon Group, Inc.	Robert W. McColm
Bombardier Inc.	Daniel Desjardins and Pierre Alary
Canadian Bankers Association	Nathalie Clark
John S. Cochrane	
Canfor Corporation	Thomas Sitar
Caisse de depot et placement du Québec	Ghislain Parent
Deloitte & Touche LLP	
Ensign Energy Services Inc.	Glenn Dagenais
Ernst & Young LLP	
Fort Chicago Energy Partners	Hume D. Kyle
Glenidan Consultancy Ltd.	Philip Maguire
Grant Thornton LLP and Raymond Chabot Grant Thornton LLP	Tom Forestell and Susan Quig
High Liner Foods Incorporated	Michael Whitehead
The Institute of Internal Auditors Canada	Todd Horbasenko
International Forest Products Limited	John Horning
KPMG LLP	Laura Moschitto
Manitoba Telecom Services Inc.	Donald G. Welham
Mouvement des caisses Desjardins	Yves Morency
Parkland Income Fund	John G. Schroeder
Pembina Pipeline Corporation	Claudia D’Orazio
PricewaterhouseCoopers LLP	
Red Back Mining Inc.	Alessandro Bitelli
SNC-Lavalin Group Inc.	Gilles Laramée
Sun-Rype Products Ltd.	Gary A. Pearson
TELUS Corporation	Robert G. McFarlane
TMX Group Inc.	Richard Nadeau
West Fraser Timber Co. Ltd.	Martti Solin
WestJet Airlines Ltd.	Vito Culmone
XS Cargo GP Inc.	Michael McKenna