

**APPENDIX A**  
**List of Commenters**

<b>Company</b>	<b>Name of commenter/commenters</b>
ACM Advisors Ltd	Marco Faccone
Canadian Advocacy Council	Robert F. Morgan and Ross E. Hallett
Canadian Public Accountability Board	Brian Hunt
Connacher Oil and Gas Limited	Richard R. Kines
Deloitte & Touche LLP	J. Andrew Cook
Ernst & Young LLP	Douglas Cameron and Guy Jones
Financial Executives International Canada	Victor Wells
Grant Thornton LLP and Raymond Chabot Thornton	Jeremy Jagt and Gilles Henley
KPMG LLP	Alan Van Weelden and Laura Moschitto
Ontario Bar Association	Carole J. Brown and Christopher Garrah
Ordre des comptables agréés du Québec	Marc Giard
PricewaterhouseCoopers LLP	Robert J. Muter
Stikeman Elliott LLP	Simon A. Romano and Ramandeep K. Grewal
TMX Group Inc.	Ungad Chadda and John McCoach
TransCanada Corporation	Glenn Menuz
Vaillancourt Lavigne & Associé LLP	Michel Lavigne