

**APPENDIX B  
TO NOTICE AND REQUEST FOR COMMENTS**

**LIST OF COMMENTERS**

| <b>Company</b>   | <b>Name of Comenter/Commenter's</b> |
|--|-------------------------------------|
| Aecon Group Inc.   | Robert W. McColm                    |
| Aecon Group Inc.   | Tim Hutzul                          |
| Aeterna Zentaris Inc.  | Emmanuel Linteau                    |
| Alex Vergeychik, MBA, CA                                     | Alex Vergeychik, MBA, CA            |
| Astral Media Inc.  | Brigitte K. Catellier               |
| Banque Nationale Du Canada                                   | Jean Dagenais                       |
| Bell Canada Enterprises                                      | Karyn Brooks                        |
| Bob Gayton   | Bob Gayton                          |
| Bombardier Inc.  | Daniel Desjardins & Pierre Alary    |
| Caledon Mills  | Philip Maguire                      |
| Canadian Bankers Association                                 | Warren Law                          |
| Canadian Oil Sands Limited                                   | Trudy M. Curran                     |
| Canadian Western Bank  | Tracey C. Ball                      |
| CCL Industries Inc.  | Steven W. Lancaster                 |
| Certified General Accountants Association of Canada          | Rock Lefebvre                       |
| Deloitte & Touche LLP  |                                     |
| Desjardins, Federation des Caisses du Quebec                 | Yves Morency                        |
| Enerflex Systems Income Fund                                 | J. Blair Goertzen                   |
| Ensign Energy Services Inc.                                  | Glenn Dagenais                      |
| Epcor Utilities Inc  | Mark Wiltzen & Cheryl Persson       |
| Ernst & Young LLP  |                                     |
| Financial Executives International Canada                    | Alister Cowan                       |
| Gastem Inc.  | Estelle Dufresne                    |
| Grant Thornton LLP and Raymond Chabot Grant<br>Thornton LLP  | Richard L. Wood & Susan Quig        |
| Great West LifeCo. Inc.                                      | W. W. Lovatt                        |
| Horwath Orenstein LLP  | Robert Crawford                     |
| IGM Financial Inc.   | W. Sian Burgess                     |
| Imperial Oil Limited   | Paul A. Smart                       |
| Industrial Alliance Insurance and Financial Services<br>Inc. | Francois Ricard                     |
| Inter Pipeline Fund  | Scott Gerla                         |
| KPMG LLP   | Laura Moschitto                     |
| Linda Hohol  | Linda Hohol                         |
| Lunetterie New Look Inc.                                     | Michel Roy                          |
| MacDonald, Dettwiler and Associates Ltd.                     | Anil Wirasekara                     |
| Magellan Aerospace Corporation                               | Ting Yeh                            |

Manitoba Telecom Services Inc.  
Maple Leaf Foods Inc.  
Maple Leaf Foods Inc.

Marsulex Inc.  
Metro Inc.  
NAL Resources  
Ogilvy Renault LLP  
Osler, Hoskin & Harcourt LLP  
Prospectors & Developers Association of Canada  
Sepac - Small Explorers and Producers Association  
of Canada  
SNC-Lavalin Group Inc.

Stikeman Elliott LLP  
Telus Corporation  
The Institute of Internal Auditors Canada  
TSX Group Inc.  
Transcontinental Inc.  
Trican Well Service Ltd.  
Zapata Energy Corporation

Donald G. Welham  
Michael H. Vels  
Nick Boland  
Linda M. McNeil & Lucio  
Milanovich  
Paul Denomee & Julie Fournie  
Mark Prystajeky

Patricia Dilion

Jim Screatton  
Gilles Laramée  
Simon A. Romano, Ramandeep K.  
Grewal  
Robert G. McFarlane  
Olivier Lecat  
Kevan Cowan and Richard Nadeau  
Daniel St-Cyr  
Jennifer (Butler) MacKenzie, C.A.  
W. Howard Blacker