

ANNEX A

List of Commenters

We received comment letters on the Revised Materials from the following:

- Canadian Accounting Standards Board
- Canadian Auditing and Assurance Standards Board
- Canadian Bankers Association
- BCE Inc. and Bell Canada
- Blake, Cassels & Graydon LLP
- Blake, Cassels & Graydon LLP – on behalf of a certain client
- Canadian Advocacy Council of CFA Societies Canada
- Canadian Coalition for Good Governance
- Canadian Investor Relations Institute
- Canadian Life and Health Insurance Association
- Canadian Natural Resources Limited
- Cenovus Energy Inc.
- Chartered Professional Accountants of Canada
- Davies Ward Phillips & Vineberg LLP
- Deloitte LLP
- Ernst & Young LLP
- Financial Executives International Canada
- Intact Financial Corporation
- Investor Advisory Panel
- KPMG LLP
- Norton Rose Fulbright Canada LLP
- Pembina Pipeline Corporation
- PricewaterhouseCoopers LLP
- Real Property Association of Canada
- Stikeman Elliott LLP
- TELUS Corporation