

Annex A

List of Commenters

Company	Name of commenter/commenters
Deloitte LLP	Frank Vettesse
Emerson Advisory	H. Garfield Emerson
Ernst & Young LLP	Tom Kornya, Eric Spiekman and Donald Hanna
Grant Thornton LLP and Raymond Chabot Grant Thornton LLP	Jeremy Jagt and Gilles Henley
KPMG LLP	John Gordon
Ordre des CPA du Quebec	Daniel McMahon
Osler, Hoskin & Harcourt LLP	Andrew MacDougall
PricewaterhouseCoopers LLP	Kerry Gerber and Stacy Hammett
N/A	Tom Smith