

Appendix A

List of Commenters

BDO Dunwoody LLP
British Columbia Securities Commission
Canadian Council of Chief Executives
Certified General Accountants Association of Alberta
Certified General Accountants Association of Canada
Certified Management Accountants of Ontario
Deloitte & Touche LLP
EnCana Corporation
Ernst & Young LLP
Grant Thornton LLP
KPMG
Ontario Teachers' Pension Plan Board
Raymond Chabot Grant Thornton
Simon Romano
Telus Corporation
The Canadian Institute of Chartered Accountants
The Institute of Internal Auditors
TSX Group