

## **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