

## APPENDIX A

### **LIST OF COMMENTERS WHO PROVIDED SUBMISSIONS DURING COMMENT PERIOD**

The Advisory Group on Corporate Responsibility Review  
Association of Chartered Certified Accountants  
BDO Dunwoody LLP  
Bennett Jones LLP  
Blake, Cassels & Graydon LLP  
British Columbia Securities Commission  
Canadian Bankers Association  
Canadian Council of Chief Executives  
The Canadian Institute of Chartered Accountants  
Certified General Accountants Association of Canada  
CIBC World Markets Inc.  
Davies Ward Phillips & Vineberg LLP  
Deloitte & Touche LLP, Calgary  
Deloitte & Touche LLP, Toronto  
Electrohome Limited  
Empire Company Limited  
EnCana Corporation  
Ernst & Young LLP  
Financial Executives International Canada, Committee on Corporate Reporting  
Grant Thornton LLP  
John A. Hunt  
Imperial Oil Limited  
Institute of Corporate Directors  
The Institute of Internal Auditors  
KPMG  
Henry R. Lawrie  
Mendelsohn  
Robert W.A. Nicholls and Robert F.K. Mason  
Ogilvy Renault, Securities Law Group  
Ontario Teachers' Pension Plan Board  
Osler, Hoskin & Harcourt LLP  
Power Corporation of Canada  
PricewaterhouseCoopers LLP  
Raymond Chabot Grant Thornton  
Shoppers Drug Mart Corporation  
Simon Romano  
Sobeys Inc.  
TELUS Corporation  
Torys LLP  
Trizec Canada  
TSX Group