

ANNEX A

List of Commenters

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

- Auditing and Assurance Standards Board
- Bennett Jones LLP
- Blakes, Cassels & Graydon LLP
- British Columbia Investment Management Corporation
- Burnet, Duckworth & Palmer LLP
- Canadian Accounting Standards Board
- Canadian Bankers Association
- Canadian Coalition for Good Governance
- Canadian Natural Resources Ltd.
- Canadian Public Accountability Board
- Cassels Brock & Blackwell LLP
- Cenovus Energy Inc.
- CPA Canada
- Davies Ward Phillips & Vineberg LLP
- Deloitte
- Ernst & Young LLP
- Financial Executives International Canada
- Freehold Royalties Ltd.
- Goodmans LLP
- Great-West Lifeco Inc.
- InPlay Oil Corp.
- Institute of Corporate Directors
- Intact Financial Corporation
- Inter Pipeline Ltd.
- Keyera Corp.
- KPMG
- Lynessa Dias
- Manulife Financial Corporation
- Norton Rose Fulbright Canada LLP
- Ontario Power Generation
- OSC Investor Advisory Panel
- Pembina Pipeline Corporation
- PricewaterhouseCoopers LLP
- Québec Bourse Inc.
- Seven Generations Energy
- Stikeman Elliott LLP
- Suncor Energy Inc.
- The Canadian Advocacy Council for Canadian CFA Institute Societies

- The Investment Funds Institute of Canada
- The Real Property Association of Canada
- Torys LLP
- Veritas Investment Research Corporation