

**APPENDIX B
TO NOTICE AND REQUEST FOR COMMENTS**

LIST OF COMMENTERS

Aecon Construction Group	Robert W. McColm
Agrium Inc.	Bruce G. Waterman
Atco Limited	N.C. Southern, K. M. Waton
BDO Dunwoody LLP	Kelly E. Miller
Bell Nordiq Group Inc.	André Bergevin
Bow Valley Energy Ltd.	Matthew L. Janisch
Canadian Bankers Association	R. Kelly Shaughnessy
Canadian Natural Resources Limited	Randall S. Davis, Douglas A. Proll
Canadian Oil Sands Limited	Trudy M. Curran, Allen R. Hagerman
Canadian Western Bank	Robert A. Manning
Canadian Western Bank	Tracey C. Ball
Canadian Utilities Limited	B.K. French
Canarc Resource Corp.	Bradford Cooke
CCL Industries Inc.	S.W. Lancaster
Deloitte & Touche LLP	
Ernst & Young LLP	
Far West Mining Ltd.	J. Patricio Varas
Financial Executives International	Karyn A. Brooks, Paulette Kennedy
FocusROI Inc.	Stuart Hartley
Grant Thornton LLP	Richard L. Wood
Great-West LifeCo Inc.	W.W. Lovatt
Harry G. Schaefer	
Henry R. Lawrie	
High Liner Foods Incorporated	H.E. Demone
High Point Resources Inc.	R. James Brown
Imperial Oil Limited	Paul Smith
Institute of Chartered Accountants of Ontario and the Ontario Chamber of Commerce	Brian Hunt, Len Crispino
Intrawest Corporation	John Currie
Issues Central, Inc.	Charley Best
J. C. Smith	
Keyera Facilities Income Fund	David G. Smith
Kingsway Financial Services Inc.	W. Shaun Jackson
KPMG LLP	
Madison Group	Bruce W. Aunger
Magellan Aerospace Corporation	Ting Yeh
Manulife Financial	Marianne Harrison
Maple Leaf Foods Inc.	Michael H. Vels
McCarthy Tétrault LLP	David A. Judson
Metro Inc.	Paul Dénommée, Maité Fink
National Bank of Canada	Michel Labonté
Osler, Hoskin & Harcourt LLP	
Pembina Pipeline Corporation	R.B. Michaleski, P.D. Robertson, C. Wagner
PricewaterhouseCoopers LLP	
Protiviti	Carmen Rossiter

Real Property Association of Canada
Rentcash Inc.
Roman Corporation Limited
SEPAC Securities Compliance Committee
Small Investor Protection Association
Stikeman Elliott LLP
Telus Corporation
Terasen Inc.
The Complementary Set
The Institute of Internal Auditors
Tim Leech, Parveen P. Gupta
Torys LLP
TransCanada PipeLines Limited
Trimin Capital Corp.
TSX Group
Vector Corporate Finance Lawyers
Walter Maughan

Michael Brooks
Gordon J. Reykdal, Michael M. Zvonkovic
Helen Roman-Barber
Jim Screatton, Keith Macdonald
Stan I. Buell
Simon Romano
Robert G. McFarlane
Gordon R. Barefoot
Allenna Leonard
David A. Richards

Robert H. Karp
Russell K. Girling
Walter Ross
Richard W. Nesbitt
Stewart L. Lockwood