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Results of CESR's public consultation on European Regulation on the application of IFRS in 2005 – Draft Recommendations for additional guidance regarding the transition to IFRS (CESR/03-323b)

In October 2003, CESR published its Draft Recommendations for additional guidance regarding the transition to IFRS (CESR/03-323b). All interested parties were invited to attend an open hearing, which took place on 12 November 2003, as well as to submit written responses. The consultation period closed on 20 November 2003.

CESR received over 50 responses (including some joint responses/compilations of responses). These responses are being released today. They have been categorised by sector and include responses from European trade associations, national trade associations and individual respondents. Please click on the hyperlink to access the relevant response. **Some documents may be large, so please check before printing.**

We have endeavoured to place all the responses received electronically on the website. If you have any problems with the way in which your response has been issued or if your response has not been published, please contact the CESR Secretariat.

SECTORS AND HYPERLINKS

BANKING

European Savings Banks Group (ESBG)
Belgian Bankers' Association (ABB-BVB)
British Bankers' Association (BBA)
Bundesverband deutscher Banken e.V (BDB)
Finansrådet - Danish Bankers Association
Fédération Bancaire Française (FBF)
Zentraler Kreditausschuss (ZKA)
Barclays
BNP Paribas
Crédit Agricole S.A.
Crédit Mutuel
HSBC
Société Générale

INVESTMENT SERVICES

International Swaps and Derivatives Association (ISDA)
Association for Investment Management and Research (AIMR)
London Investment Banking Association (LIBA)
Morgan Stanley

INSURANCE, PENSIONS, ASSET MANAGERS

Comité Européen des Assurances (CEA) (Annex)
Austrian Insurance Industry
Federation of Finnish Insurance Companies
Aviva



ISSUERS

Union of Industrial and Employers' Confederations of Europe (UNICE)
Association Française des Entreprises Privées (AFEP-AGREF) (Letter)
Association of German Chambers of Industry and Commerce
Mouvement des Entreprises de France (MEDEF) (Annex)
ABN AMRO
Aker Kværner, Norsk Hydro, Orkla, Schibsted, Telenor (Joint response)
AstroZeneca
AWG Plc
BT Group PLC
GALP Energia
Groupe Entremot
Old Mutual plc
Quoted Companies Alliance (QCA)
Sonae Group
Unilever

GOVERNMENT, REGULATORY AND ENFORCEMENT

Austrian Federal Economic Chamber
Banco de Portugal
Oesterreichische Nationalbank
Polish Securities and Exchange Commission

LEGAL AND ACCOUNTANCY PROFESSION

European Federation of Accountants (FEE)
European Financial Reporting Advisory Group (EFRAG)
Chartered Institute of Management Accountants (CIMA)
Compagnie Nationale des Commissaires aux Comptes (CNCC)
Council for Annual Reporting in the Netherlands (CAR)
Finnish Institute of Authorised Public Accountants
Foreningen af Statsautoriserede Revisorer (FSR)
German Accounting Standards Committee (GASC)
German Institut der Wirtschaftsprüfer/German Institute of Auditors (IDW)
Institute of Chartered Accountants in England and Wales (ICAEW)
Institute of Chartered Accountants of Scotland (ICAS)
Organismo Italiano di Contabilità (OIC)
Société Française des Analystes Financiers (SFAF)
KPMG LLP (UK)
PricewaterhouseCoopers