



Response Questionnaire

To be considered, comments must be received by

July 16, 2010

Financial Liabilities: Classification and Measurement Fair Value Option (Proposed amendments to IFRS 9) Exposure Draft

AcSB welcomes comments on all aspects of the Exposure Draft.

This form is not intended to constrain your response. Each text box will accommodate your full comments.

You are able to save and forward this form to others in your organization for review prior to submission.

Organization:

Contact Name:

Position:

E-mail:

Phone:

The AcSB encourages Canadian stakeholders to respond to the International Accounting Standards Board (IASB) on its ED. Specific questions on which the IASB would like input are provided in the Invitation to Comment in its ED. The AcSB requests that comment letters be sent directly to the IASB with a copy to the AcSB.

The AcSB would like input from Canadian respondents on the following additional question regarding the proposed new standard:

The proposed amendment has been developed by the IASB for application by entities around the world. Assuming the ED proposals are approved by the IASB, do you believe that there are aspects of the proposed amendment that make some or all of it inappropriate for Canadian entities, even though it is appropriate for entities in the rest of the world? If so, please specify which aspects and what circumstances make the proposals in the ED inappropriate for Canadian entities.

Any other comments
