



Response Questionnaire

To be considered, comments must be received by
September 30, 2010

Presentation of Items of Other Comprehensive Income (Proposed Amendments to IAS 1) 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 Exposure Draft. Specific questions on which the IASB would like input are provided in the Invitation to Comment in its Exposure Draft. 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 amendments.

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

Any other comments