



Response Questionnaire
To be considered, comments must be received by
August 31, 2010

**Adoption of IFRSs by Entities
with Rate-regulated Activities**
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 welcomes comments on all aspects of the proposed amendment to the Introduction to Part I of the Handbook.

The AcSB particularly welcomes comments on the following questions concerning the proposal:

1. Do you agree with the AcSB's proposal to defer the mandatory adoption of IFRSs by qualifying entities with rate-regulated activities to interim and annual financial statements relating to annual periods beginning on or after January 1, 2013? If not, what changes would you suggest, and why?

