

**Table A3. 2011 IASB Agenda Consultation**

	Number of comment letters (CL)	%	%
Number of CL received to IASB 2011 agenda consultation	243		100%
Number of CL that address the topic of ETS	27	100%	11%
<b>Panel A. Types of respondents</b>			
Accounting Firm	6	22%	2%
Accounting Professional Body	3	11%	1%
Standard Setters	7	26%	3%
Preparers	7	26%	3%
Users	1	4%	0%
<b>Panel B. analysis of responses</b>			
ETS is a "priority project"	10	37%	4%
ETS is a "project to reactivate"	15	56%	6%