



**RESPONDENTS TO THE FRC CONSULTATION ON THE DRAFT
REVISED TURNBULL GUIDANCE (June-September 2005)**

Note: this list excludes those respondents that requested their comments remain confidential.

Aon Ltd

Association of British Insurers

Association of Chartered Certified Accountants

Association of Corporate Treasurers

Avis Europe plc

BAA plc

Bentley Jennison

BP plc

British Airways Plc

BT Group plc

CBI

Chartered Institute of Management Accountants

Costain Group plc

Deloitte & Touche LLP

DSG International plc

DTZ Holdings plc

Ernst & Young LLP

Friends Provident plc

GKN plc

Grant Thornton UK LLP



GUS plc

Hermes Pensions Management Ltd

HSBC Holdings plc

The Hundred Group of Finance Directors

Independent Audit Limited

Institute of Business Ethics

Institute of Chartered Accountants in England & Wales

Institute of Chartered Accountants of Scotland (Business Law Committee)

Institute of Chartered Secretaries and Administrators

Institute of Directors

Institute of Internal Auditors – UK and Ireland

Institute of Risk Management (joint response with AIRMIC)

Intertek Group plc

Investment Management Association

Investor Relations Society

Kingfisher plc

KPMG LLP

Law Society (Company Law Committee)

Lloyds TSB Group plc

Morley Fund Management

MyTravel Group plc

Pensions & Investment Research Consultants Ltd

PricewaterhouseCoopers LLP



Quoted Companies Alliance

Resolution plc

Royal Bank of Scotland Group plc

RSM Robson Rhodes LLP

SABMiller plc

Tate & Lyle PLC

3i Group plc

Vodafone Group Plc

William Hill PLC

Xstrata plc