

ANNEX III

Investors/analysts letter to IASB and FASB

If you would like to discuss this matter with us, please contact either Gareth Lewis at gareth.lewis@epra.com or George Yungmann at gyungmann@nareit.com.

We thank the FASB and IASB for the opportunity to comment on the Boards' Exposure Drafts with respect to this very important project.

Respectfully submitted,

Investment institutions

Name	Organisation	Property AUM (€million)	Email
John Robertson	RREF	35,500	CONTACT DETAILS PROVIDED SEPARATELY
Marc Halle	Prudential Real Estate Investors	31,100	
Guido Bunte	Cornerstone Real Estate Advisers	25,300	
Marcus Shepherd	Aviva	25,100	
Roger Quirijns	Cohen & Steers	22,300	
Martin Moore	PRUPIM Real Estate Investment Management	19,000	
Rafeal Torres Villalba	APG All Pension Group	18,000	
Mark Abramson	Heitman	15,300	
Hans Op 't Veld	PGGM Investments	13,400	
Rod O'Connor	Colonial First State	12,900	
Theodore Bigman/ David Smetana	Morgan Stanley Investment Management	12,100	
Matthijs Storm	ING Clarion Real Estate Securities	12,000	
Patrick Sumner	Henderson Global Investors	10,900	
Bill Hughes	Legal & General Property	10,900	
Andrew Jackson	Standard Life Investments	10,400	
Craig Mitchell	Dexus	9,800	
Emily Mousley	Hermes Real Estate Inv Management	6,500	
Stephen Tross	Bouwinvest	5,300	
James Rehlaender	European Investors, Inc	5,100	
Danny Agnoletto	ING Real Estate Investment Management	5,000	
Jan Willem Vis	BNP Paribus Investment Partners	3,000	
Stuart Martin	First State Investments (UK)	2,850	
Graham Burnett	Universities Superannuation Scheme (USS)	2,300	
Mark Townsend	Asset Value Investors	1,800	
Daniela Lungu/ Jeremy Anagnos	CBRE Investors Global Real Estate Securities	1,600	
Jos Short	Internos Real Investors	1,500	

Investment institutions contd.

Barden Gale /Michael McGillis	JER Partners	1,450	CONTACT DETAILS PROVIDED SEPARATELY
Adrian Pozzo	CBUS	1,400	
Simon Hedger	Principal Global Investors	1,300	
Steven Brown	American Century Investments	866	
Chris Turner	Thames River Capital	860	
Vincent Bruyère	Degroof Fund Management Company	250	
Martin Allen	REECH	100	

Investment analysts

Name	Organisation	Email
John Lutzius, Mike Kirby	Greenstreet Advisors	CONTACT DETAILS PROVIDED SEPARATELY
Harm Meijer	JP Morgan	
Dirk Boer	Kempen & Co	
Bart Gysens	Morgan Stanley	
Jan Willem van Kranenburg	Royal Bank of Scotland	
Paul Pulze	Evolution Securities	
Kai Klose	Berenberg Bank	
Alex Moss	Macquarie Capital (Europe) Limited	
Bruno Duclos	Credit Agricole Cheuvreux	
Steve Bramley-Jackson	Credit Suisse	
Ruud van Maanen	ABN AMRO	
Michael Slater/Frank Haggerty	Duff & Phelps Investment Management	
Quentin Freeman/Kim Wright	UBS	
Andrew Cox	Numis Securities Limited	
Valerie Guezi	Exane BNP Paribas	
Simon Wheatley	Goldman Sachs & Partners Australia Pty Ltd	
Leigh Gavin	Frontier Investments	