

16 October 2015

Mr Hans Hoogervorst  
Chairman  
International Accounting Standards Board  
30 Cannon Street  
London, EC4M 6XH  
United Kingdom

Dear Mr Hoogervorst

***IASB Exposure Draft ED/2015/5 Remeasurement on a Plan Amendment,  
Curtailment or Settlement / Availability of a Refund from a Defined Benefit  
Plan (Proposed amendments to IAS 19 and IFRIC 14)***

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The Malaysian Accounting Standards Board (MASB) welcomes the opportunity to provide comments on the IASB Exposure Draft ED/2015/5.

We agree with all the proposals.

Please contact the undersigned at +603 2240 9200 or by email at [beeleng@masb.org.my](mailto:beeleng@masb.org.my) if you require further information.

Thank you.

Yours sincerely,



**TAN BEE LENG**  
*Executive Director*