

6 September 2010

Sir David Tweedie
Chairman
International Accounting Standards Board (IASB)
30 Cannon Street
London ED 4M 6 XH
United Kingdom



Dear Sir David

IASB Exposure Draft: Defined Benefit Plans (Proposed Amendments to IAS 19 Employee Benefits)

The Malaysian Accounting Standards Board welcomes the opportunity to provide comments to the IASB Exposure Draft – Defined Benefit Plans (Proposed Amendments to IAS 19 Employee Benefits).

Having reviewed the ED, we believe the proposals have the potential to improve the accounting for post-employment benefit promises in the short term. The proposals will make it easier for users of financial statements to understand how defined benefit plans affect an entity's financial position and financial performance, and how they may affect an entity's future cash flows.

If you need further clarification, please contact Ms Tan Bee Leng at +603 2240 9200 or by email at beeleng@masb.org.my.

Thank you.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Faiz Azmi".

Mohammad Faiz Azmi
Chairman