

2 March 2009

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 ED/2009/1 OF POST-IMPLEMENTATION REVISIONS TO IFRIC INTERPRETATIONS – PROPOSED AMENDMENTS TO IFRIC 9 AND IFRIC 16

The Malaysian Accounting Standards Board welcomes the opportunity to provide comments to the IASB on Exposure Draft ED/2009/1 of Post-Implementation Revisions to IFRIC Interpretations – Proposed Amendments to IFRIC 9 and IFRIC 16.

The MASB agrees with the IASB’s proposal to amend IFRIC 9 and IFRIC 16 and has no further comments on the proposals in the exposure draft.

Thank you.

Yours sincerely,

Dato' Zainal Abidin Putih
Chairman