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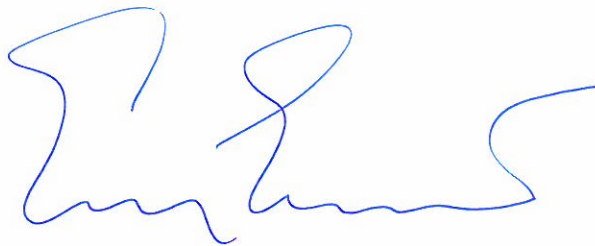
Sir David Tweedie
International Accounting Standards Board
30 Cannon Street
London
EC4M 6XH

Dear Sir David,

Response to ED/2009/9: Classification of Rights Issues (proposed amendment to IAS 32)

We agree with and welcome the proposals in this exposure draft. We are very grateful that you considered this very limited amendment to IAS 32 which addresses the issue on classification of rights issues.

Yours sincerely



Guy Elliott