



19 March 2004

Mr Colin Fleming
International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
United Kingdom

(By post and email: CommentLetters@iasb.org)

Dear Mr Fleming,

**RESPONSE TO EXPOSURE DRAFT ED 6 EXPLORATION FOR AND
EVALUATION OF MINERAL RESOURCES**

The Council on Corporate Disclosure and Governance (CCDG) welcomes the opportunity to comment on the Exposure Draft ED 6 *Exploration for and Evaluation of Mineral Resources* published by the International Accounting Standards Board (IASB) in January 2004.

2. As there are only a minuscule number of companies in the mining and mineral resources industry in Singapore, we do not have any comments on the issues identified in the ED.
3. Please contact Mr Ramchand Jagtiani, Deputy Director, at the Institute of Certified Public Accountants of Singapore via email at jagtiani@icpas.org.sg should you require further information. Thank you.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Derek How', with a horizontal line drawn underneath it.

Derek How
Secretary, CCDG