

4 November 2010

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

Dear Sir David

IFRS Foundation: The Annual Improvement Process: Proposals to Amend the Due Process Handbook for the IASB

The Malaysian Accounting Standards Board welcomes the opportunity to provide comments to the IFRS Foundation proposals to amend the due process handbook for the IASB annual improvement process.

Having reviewed the ED, we support the proposals as we believe the modification to the handbook would enhance the criteria for determining whether a matter relating to the clarification or correction of IFRSs should be addressed using the annual improvements process.

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,



Mohammad Faiz Azmi
Chairman