



26 September 2008

International Accounting Standards Board
1st Floor 30 Cannon Street
London EC4M 6XH
United Kingdom

(By online submission)

Dear Sir

**RESPONSE TO DISCUSSION PAPER ON PRELIMINARY VIEWS ON
AMENDMENTS TO IAS 19 EMPLOYEE BENEFITS**

The Accounting Standards Council (ASC) appreciates the opportunity to comment on the Discussion Paper on Preliminary Views on Amendments to *IAS 19 Employee Benefits* issued by the International Accounting Standards Board (IASB) in March 2008.

2 We applaud the efforts of the IASB to review and address the issues identified in this area.

3 We do not have any specific comments at this point in time. However, we plan to further consult our relevant constituents in Singapore, and we will get back to you once we have additional comments on the issue.

4 Should you require any further clarification, please kindly contact me. Thank you.

Yours faithfully,

Dexter Tan
Secretary, Accounting Standards Council