

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

24 September 2009

Dear Sir/Madam,

**EXPOSURE DRAFT: CLASSIFICATION OF RIGHTS ISSUES**

**RESPONSE OF THE ACCOUNTING COMMITTEE OF CHARTERED ACCOUNTANTS  
IRELAND**

The Accounting Committee (AC) of Chartered Accountants Ireland has considered the proposals contained in the abovementioned exposure draft and supports the approach taken by the IASB.

Yours faithfully,

Mark Kenny

Secretary, Accounting Committee