



27 February 2009

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

*(By online submission)*

Dear Sir

**RESPONSE TO EXPOSURE DRAFT OF POST-IMPLEMENTATION REVISIONS  
TO IFRIC INTERPRETATIONS: PROPOSED AMENDMENTS TO IFRIC 9 AND  
IFRIC 16 (ED/2009/1)**

The Accounting Standards Council appreciates the opportunity to comment on Exposure Draft (ED/2009/1) Proposed amendments to IFRIC 9 and IFRIC 16 issued by the International Accounting Standards Board on 30 January 2009.

2. We are supportive of the proposed amendments in the exposure draft.

Yours faithfully,

Dexter Tan  
Secretary, Accounting Standards Council