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

*(By email: [CommentLetters@iasb.org](mailto:CommentLetters@iasb.org))*

Dear Sirs,

### **RESPONSE TO EXPOSURE DRAFT – IMPROVEMENTS TO IFRSS**

The Institute of Certified Public Accountants of Singapore (ICPAS), which is the national accountancy body in Singapore of over 24,000 members, appreciates the opportunity to comment on the above exposure draft (ED) issued by the International Accounting Standards Board (IASB) in June 2011.

ICPAS supports the propose amendments set out by the IASB and agrees that this will enhance the consistency of application with other financial reporting standards and provide further clarity for comparative information.

Should you require any further clarification, please feel free to contact Ms Grace Chua, Technical Manager, from ICPAS via email at [grace.chua@icpas.org.sg](mailto:grace.chua@icpas.org.sg).

Yours faithfully,

Mr Kang Wai Geat, Deputy Head, Technical  
On Behalf of Dr Tham Kah Poh (FCPA)  
Chief Executive Officer