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本署檔號 Our Ref.: (26) in UG/ASN/HKI/0 VOL 5

來函檔號 Your Ref.:

17 August 2010

Mr Steve Ong
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
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Dear Mr Ong,

**Invitation to Comment on IASB Exposure Draft:
Proposed Amendments to IAS 19 – Defined Benefit Plans**

Thank you for your letter of 5 May 2010, inviting the Audit Commission to comment on the captioned subject.

We support the proposed amendments to IAS 19 *Employee Benefits*. We agree that entities should recognise all changes in the present value of the defined benefit obligation and in the fair value of plan assets when they occur. The entity should, in addition to the disclosure of risks arising from its defined benefit plan, disclose any plan amendments, curtailments and non-routine settlements together with their effect on the statement of comprehensive income. The proposals, if adopted, would significantly enhance the transparency and comparability of defined benefit obligations.

Yours sincerely,

(John Chu)
for Director of Audit