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COMMISSIONER OF INLAND REVENUE,
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Dear Ms. Ng,

**Re: IASB Exposure Draft ED/2015/5
Remeasurement on a Plan Amendment, Curtailment or Settlement/Availability
of a Refund from a Defined Benefit Plan**

I refer to your invitation for comments on the above Exposure Draft.

The exposure draft proposes narrow-scope amendments to pension accounting requirements when a defined benefit plan amendment, curtailment or settlement occurs during the financial reporting period.

In general, I support the amendments proposed in the exposure draft which clarify accounting ambiguity and help reduce diversity in practice.

I appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,

(WU LAM Choi-wah)

for Commissioner of Inland Revenue