

3 November 2006

D19 Comment Letters
International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
United Kingdom

(By email: CommentLetters@iasb.org)

Dear Sir,

**IFRIC DRAFT INTERPRETATION D19 *THE ASSET CEILING:
AVAILABILITY OF ECONOMIC BENEFITS AND MINIMUM FUNDING
REQUIREMENTS***

1. We are writing to comment on the IFRIC Draft Interpretation D19 *The Asset Ceiling: Availability of Economic Benefits and Minimum Funding Requirements*.
2. The Council on Corporate Disclosure and Governance (CCDG) appreciates the efforts of the IFRIC in clarifying the interaction between a minimum funding requirement and the limit placed by paragraph 58 of IAS 19 on the measurement of the defined asset or liability.
3. We agree with IFRIC Draft Interpretation D19.
4. Should you require any further clarification, please contact Mr Ramchand Jagtiani, Deputy Director, at the Institute of Certified Public Accountants of Singapore via email at jagtiani@icpas.org.sg. Thank you.

Yours faithfully,

Shirlynn Loo
Secretary, CCDG