



International Accounting Standards Board, 30 Cannon Street, London EC4M6XH, United Kingdom

April 10, 2009

Subject: COMMENTS ON DISCUSSION PAPER 'PRELIMINARY VIEWS ON FINANCIAL STATEMENT PRESENTATION'

Sir,

The Institute of Chartered Accountants of Pakistan welcomes the opportunity to offer comments on the above mentioned discussion paper. The relevant Committee is in the process of deliberating on the discussion paper and their comments will be received by the end of April 2009 therefore you are requested to allow us to send our comments by the aforesaid date.

Yours faithfully,

Muhammad Asif Iqbal
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(Established under the Chartered Accountants Ordinance, 1961-X of 1961)