

【CLAIMS】**【Claim 1】**

A method of preparing fat having a high POS content comprising:
enzymatically transesterifying a raw material fat prepared by mixing a
5 vegetable fat with fatty acid or a fatty acid derivative by using enzyme extracted
from at least one of strains among *Mucor miehei* and *Thermomyces lanuginosus*;
removing the fatty acid or the fatty acid derivative from the enzymatically
transesterified raw material fat; and
performing fractionation on the fat from which the fatty acid or fatty acid
10 derivative are removed and eliminating crystallized fractions.

【Claim 2】

The method according to claim 1, wherein the vegetable fat comprises a
vegetable fat containing POP or fat containing a fraction thereof.

【Claim 3】

15 The method according to claim 1, wherein the raw material fat comprises a
mixture of the vegetable fat with the fatty acid or fatty acid derivative at a ratio of
1:0.5 to 1:10.

【Claim 4】

20 The method according to claim 1, wherein the enzymatic transesterification
is conducted at 30 to 60°C.

【Claim 5】

The method according to claim 1, wherein the removing the fatty acid or the
fatty acid derivative from the enzymatically transesterified raw material fat is
conducted at 0.001 to 30 mbar and 100 to 300°C.

25 **【Claim 6】**

The method according to claim 1, wherein the eliminating the crystallized fractions is conducted by maintaining a fat solution at 0 to 50°C.

~~【Claim 7】~~

- 5 ~~A cocoa butter equivalent comprising the fat prepared according to any one of claims 1 to 6.~~