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EFRAG
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23 October 2015

Re: ED Remeasurement on a Plan Amendment, Curtailment or Settlement/Availability of a Refund from a Defined Benefit Plan (Proposed amendments to IAS 19 and IFRIC 14)

Dear Françoise,

We are pleased to have the opportunity to provide our comments on your draft comment letter in response to the IASB Exposure Draft Remeasurement on a Plan Amendment, Curtailment or Settlement/Availability of a Refund from a Defined Benefit Plan (Proposed amendments to IAS 19 and IFRIC 14).

We agree with the IASB proposals included in the ED. On the basis of our analysis and outreach activities, we do not see any particular issue regarding the finalisation of the proposed amendments to IAS 19 and IFRIC 14.

Should you need any further information, please do not hesitate to contact us.

Yours sincerely,

Angelo Casò
(Chairman)