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To
International Accounting Standards Board

Cologne, September 22, 2008

Dear members of the International Accounting Standards Board

Enclosed please find the comments on the discussion paper „Preliminary Views on Amendments to IAS 19 Employee Benefits” provided by the Institute of Pension Actuaries (IVS – Institut der Versicherungsmathematischen Sachverständigen für Altersversorgung e.V.) which is part of the German Actuarial Association.

Yours sincerely
Mit freundlichen Grüßen

Prof. Dr. Klaus Heubeck

President of the Institut der
Versicherungsmathematischen Sachverständigen für Altersversorgung e.V.