



**AUSTRALIAN BANKERS' ASSOCIATION INC.**

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Sir David Tweedie  
Chairman  
International Accounting Standards Board  
30 Cannon Street  
London EC 4M 6XH  
UNITED KINGDOM

Dear Sir David,

**IASB's Discussion Paper 'Preliminary Views on  
Amendments to IAS 19 Employee Benefits'**

The Commonwealth Bank of Australia (CBA) has made a submission to the IASB responding to IASB's discussion paper on employee benefits.

While this issue does not impact on all of our member banks, the Australian Bankers' Association supports the comments and positions as detailed in the CBA's submission.

Yours sincerely

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**David Bell**

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