

19th March 2002

Sir David Tweedie, Chairman
International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
UNITED KINGDOM

Proposed Amendment to IAS 19, Employee Benefits: The Asset Ceiling

Dear Sir David,

Deloitte Touche Tohmatsu and its Member Firms are pleased to comment on the above Exposure Draft issued by the International Accounting Standards Board. Our comments are set out in the Appendix to this letter.

If you have any questions concerning our comments, please contact Mr. Stig Enevoldsen in our Copenhagen, Denmark office at +45 33 76 36 91.

Yours faithfully

DELOITTE TOUCHE TOHMATSU

Stig Enevoldsen
Chairman
International Accounting Standards Policy Committee