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

I enclose the Canadian Accounting Standards Board staff (AcSB staff) comments on the IASB's Exposure Draft of a Proposed Amendment to IAS 19, Employee Benefits: The Asset Ceiling. The views in this letter are those of members of the AcSB staff.

We appreciate the opportunity to comment on this Exposure Draft. If you require clarification or additional information concerning our comments, please contact me.

Yours sincerely,

*Nancy Estey*

Nancy A. Estey, CA  
Principal  
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cc. with enclosure

Patricia O'Malley, Canadian Liaison Member of the IASB  
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