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75 Cannon Street
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Anne McGeachin
Project Manager
International Accounting Standards Board
30 Cannon Street
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31 July 2004

Dear Anne

**Exposure draft of proposed amendments to IAS 19, 'Employee benefits',
Actuarial gains and losses, group plans and disclosures**

With a membership of in excess of 37,000, the London Society of Chartered Accountants (LSCA) is the largest of the regional bodies that form the Institute of Chartered Accountants in England & Wales. London members, like those of the Institute as a whole, work in practice or in business. The London Society operates a wide range of specialist committees including Technical (accounting and auditing), Tax, Regulation and Ethics Review and Financial Services and Insolvency, which scrutinise and make representations to issuing bodies.

Overall comments

The LSCA is pleased to support the response on the above consultation from the Institute of Chartered Accountants in England and Wales, a copy of which is attached for your convenience. Several of our members contributed to the development of that response, which was considered in depth by our Technical Committee.

Yours sincerely

Kathryn Cearn
Chair, LSCA Technical Committee