

24 August 2007

Robert Garnett, Chairman  
International Financial Reporting Interpretations Committee  
30 Cannon Street  
London EC4M 6XH  
United Kingdom  
Email: [ifric@iasb.org](mailto:ifric@iasb.org)

Dear Bob,

**Proposed agenda decision wording: IAS 19 *Employee Benefits*—Post-employment benefits – Benefit allocation for defined benefit plans**

Deloitte Touche Tohmatsu is pleased to respond to the IFRIC's publication in the July 2007 *IFRIC Update* of the tentative decision not to take onto the IFRIC's agenda a request for an Interpretation of IAS 19 *Employee Benefits* with respect to benefit allocation for defined benefit plans.

We support the IFRIC's decision not to take this item to the agenda.

In light of the tentative decisions made by the Board on benefit allocation for defined return plans we believe it would not be appropriate for the IFRIC to provide any guidance at this stage. While some constituents might be concerned that the Board will not address this issue for all defined benefit plans in phase 1 of the project on post-employment benefits, we agree that it would be difficult to address this issue while the Board has an ongoing project that addresses the issue for some defined benefit plans.

We encourage the IFRIC to raise this issue with the Board for inclusion in phase 1 if at all possible.

If you have any questions concerning our comments, please contact Ken Wild in London at +44 (0)20 7007 0907.

Sincerely,



**Ken Wild**  
**Global IFRS Leader**

cc: Tricia O'Malley, IFRIC Coordinator