

Mr Robert Garnett
Chairman
International Financial Reporting Interpretations Committee
30 Cannon Street
London
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Email: ifric@iasb.org

13 October 2008

Dear Mr Garnett,

Tentative agenda decision: IFRIC 14 IAS 19—*The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction*—Stable workforce assumption

Deloitte Touche Tohmatsu is pleased to respond to the IFRIC's publication in the September 2008 *IFRIC Update* of the tentative decision not to take onto the IFRIC's agenda a request for an Interpretation of IFRIC 14 with respect to the economic benefit available in the form of reductions in future contributions when there is a minimum funding requirement.

We support the IFRIC's decision not to take this item onto its agenda. We also agree with the wording of the Agenda Decision, except that we would prefer using the word 'explicit' rather than 'clear' in the first sentence of the second paragraph.

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

Yours sincerely,



Ken Wild
Global IFRS Leader