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INDUSTRIES

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Sir David Tweedie
Chairman of the
International Accounting Standards Board
30 Cannon Street

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September 25th, 2008

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IASB Discussion Paper:
'Preliminary Views on Amendments to IAS 19 Employee Benefits'

– Comment Letter –

Dear Sir David,

Evonik is an international industrial group based in Germany with a workforce of about 43,000 and activities in more than 100 countries all over the world.

Our portfolio comprises three profitable business areas:

- Chemicals
- Energy and
- Real Estate.

We strongly support the initiatives taken by the IASB in order to improve the comparability and transparency of financial statements. We appreciate the Board efforts to improve the accounting for employee benefits and we share the Board's view that there are areas within IAS 19 which warrant improvement.

Common goal is to increase the usefulness of information for external (primarily investors) and internal decision makers (management) while these benefits should clearly justify the related costs.

The attached document will show our answers to the discussion paper.

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Sitz der Gesellschaft ist Essen
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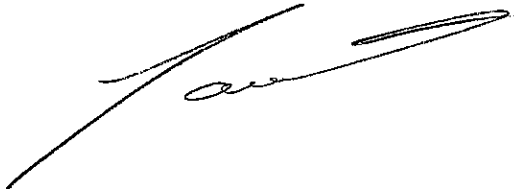
If you have any questions or remarks please do not hesitate to contact us:

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We would be happy to discuss any of our comments at your convenience.

Yours sincerely,

Dr. Bernd Lammert



Bernd Rossmöller



Enclosures