



IASB
International Accounting Standards Board
30 Cannon St.
London, EC4M 6XH
United Kingdom

26 September 2008

Dear Sir or Madam,

We are pleased to send you at annex BUSINESSEUROPE comments on the IASB Discussion Paper: Preliminary Views on Amendment to IAS19 Employee Benefits.

BUSINESSEUROPE believes that the IASB has rightly identified this topic as a useful area in which to seek improvements for the advantage of both preparers and users. You will find our comments and suggestions in the attached paper.

We remain at your disposal, should you wish to discuss these comments in more details.

Yours sincerely,

Jérôme P. Chauvin
Director
Legal Affairs Department
Internal Market Department