

**Organismo Italiano di Contabilità – OIC  
(The Italian Standard Setter)**

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5 July 2013

**Re: EFRAG draft comment letter on Exposure Draft Defined Benefit Plans: Employee Contributions**

Dear Françoise,

We are pleased to have the opportunity to provide our comments in order to contribute to the finalization of the EFRAG comment letter on Exposure Draft Defined Benefit Plans: Employee Contributions (the ED).

We agree with the IASB amendment and we do not have any other comments on the proposals.

Should you need any further information, please do not hesitate to contact us.

Yours sincerely,  
Angelo Casò  
(Chairman)