



Accounting Standards Board

Aldwych House, 71-91 Aldwych, London WC2B 4HN
Telephone: 020 7492 2300 Fax: 020 7492 2399
www.frc.org.uk/asb



Commentletter@efrag.org

Avenue Des Arts 13-14
1210 Brussels
Belgium

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Dear Sirs

IFRIC Draft Interpretation D19 'IAS 19 – The Asset Ceiling: Availability of Economic Benefits and Minimum Funding Requirements'

I am writing to give the views of the ASB's Urgent Issues Task Force (UITF) on IFRIC D19. The UITF agrees with the IFRIC's proposed consensus. A copy of its response to the IFRIC is attached.

Yours sincerely

Ian Mackintosh
Chairman