

19<sup>th</sup> March 2002

Sir David Tweedie, Chairman  
International Accounting Standards Board  
30 Cannon Street  
London EC4M 6XH  
UNITED KINGDOM

**Proposed Amendment to IAS 19, Employee Benefits: The Asset Ceiling**

Dear Sir David,

Deloitte Touche Tohmatsu and its Member Firms are pleased to comment on the above Exposure Draft issued by the International Accounting Standards Board. Our comments are set out in the Appendix to this letter.

If you have any questions concerning our comments, please contact Mr. Stig Enevoldsen in our Copenhagen, Denmark office at +45 33 76 36 91.

Yours faithfully

**DELOITTE TOUCHE TOHMATSU**

Stig Enevoldsen  
Chairman  
International Accounting Standards Policy Committee