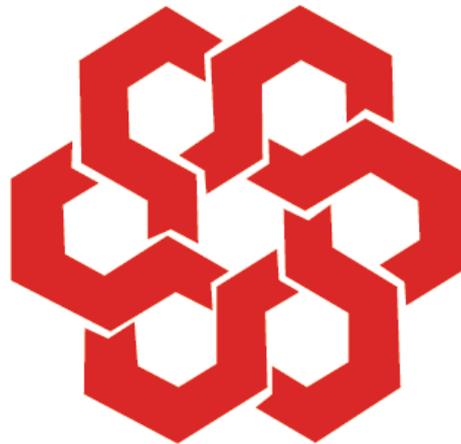


Comment Letters on Exposure Draft

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



**International
Accounting Standards
Board[®]**

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