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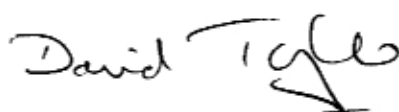
Ms Anne McGeachin  
International Accounting Standards Board  
30 Cannon Street  
London EC4M 6XH

Dear Ms McGeachin

**Exposure Draft on IAS19**

I am writing in response to your invitation to comment on this Exposure Draft. In answer to Question 1, GUS plc is a strong supporter of the proposed addition of the option to allow actuarial gains and losses to be recognised as they occur, outside of profit or loss, in a statement of recognised income and expense.

Yours sincerely



**David Tyler**