

Wayne Upton
Chairman
IFRS Interpretations Committee
30 Cannon Street
London
United Kingdom
EC4M 6XH

31 May 2015

Dear Mr Upton

Tentative agenda decision – IFRIC 14 – IAS 19 *The Limit on a Defined Benefit Asset, Minimum Funding requirements and their interaction*: Should an entity assume continuation of a minimum funding requirement for contributions relating to future service?

Deloitte Touche Tohmatsu Limited is pleased to respond to the IFRS Interpretations Committee's publication in the March IFRIC Update of the tentative decision not to take onto the Committee's agenda a request for guidance on whether, for the purposes of determining the amount of an net defined benefit asset to be recognised in the statement of financial position, a minimum funding requirement for contributions to cover future service would apply only for the minimum fixed period.

We agree with the IFRS Interpretations Committee's decision not to add this item onto its agenda for the reasons set out in the tentative agenda decision.

If you have any questions concerning our comments, please contact Veronica Poole in London at +44 (0) 20 7007 0884.

Yours sincerely



Veronica Poole
Global IFRS Leader