

Comment Letters
IASB
30 Cannon Street
London EC4M 6XH
United Kingdom

Paris, 19 October 2015

Re: Exposure Exposure Draft ED/2015/05 Remeasurement on a Plan Amendment, Curtailment or Settlement / Availability of a Refund from a Defined Benefit Plan (Proposed amendments to IAS 19 and IFRIC 14)

Dear Sir or Madam,

Mazars welcomes the opportunity to comment on the amendments proposed in the Exposure Draft ED/2015/05 *Remeasurement on a Plan Amendment, Curtailment or Settlement / Availability of a Refund from a Defined Benefit Plan* (Proposed amendments to IAS 19 and IFRIC 14), issued by the IASB on 18 June 2015 (the ED).

Mazars supports the proposed amendments and considers that they address the technical issues relating to:

- other parties' power to use the plan surplus for other purpose, without the entity's consent, and
- remeasurement and accounting for a plan amendment, curtailment or settlement.

Mazars also supports the proposal of a limited retrospective application of those amendments, with a similar exemption to that granted to entity in respect of the amendments to IAS 19 issued in 2011.

In view of the comment expressed above, we do not provide individual responses to the questions in the Exposure Draft.

Please do not hesitate to contact us should you want to discuss any aspect of our comment letter.

Yours sincerely,



Michel Barbet-Massin
Head of Financial Reporting Technical Support