Letter of Comment No: 15 File Reference: 1025-300

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From: Beatrix.Griesmeier@actuaria.at [mailto:Beatrix.Griesmeier@actuaria.at] Sent: Friday, April 28, 2006 7:37 AM

To: Director - FASB

Subject: Comment: File Reference No. 1025-300

Dear Ladies and Gentlemen,

having studied your exposure draft for defined benefit pensions and other postretirement plans, we want to express our opinion, that the proposed way of accounting is a perfect combination of the traditional use of the corridor with all its advantages of knowing the complete pension cost already at the beginning of the fiscal year and the wish of showing the whole obligation in the balance sheet in raising the provision to the full amount of the PBO and on the other hand adjusting equity.

As international operative consultants, we would be very pleased, if this new idea would be implemented in future US-GAAP accounting policy and probably would also have some impact on IFRS accounting.

Kind regards Beatrix Griesmeier and Klaus Kühnen

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