January 6, 2010

Technical Director
Financial Accounting Standards Board (FASB)
401 Merritt 7
PO Box 5116
Norwalk, CT  06856-5116

Re:  Exposure Draft – Amendments to Statement 167 for Certain Investment Funds

File Reference No. 1750-100

Dear Technical Director:

MetLife, Inc. (“MetLife”) appreciates the opportunity to provide comments on the exposure draft of proposed Accounting Standards Update, Amendments to Statement 167 for Certain Investment Funds (the “Proposed ASU”). MetLife is a leading provider of individual and institutional life and property & casualty insurance, employee benefits and financial services with operations throughout the United States and the regions of Latin America, Europe and Asia Pacific.

We agree with the Financial Accounting Standards Board’s (“FASB”) proposal, which indefinitely defers the requirements of Statement of Financial Accounting Standards No. 167, Amendments to FASB Interpretation No. 46(R) (“Statement 167”) for a reporting entity’s interest in an entity that either has the attributes of an investment company or applies measurement principles consistent with those followed by investment companies. This will allow the FASB and International Accounting Standards Board additional time so that both Boards can develop consistent guidance as part of their joint consolidation project.

We note that the Proposed ASU will result in evaluating interests in potential variable interest entities under either the Statement 167 model or pre-Statement 167 guidance under Accounting Standards Codification Topic 810, Consolidation, depending on whether the entity is an investment company. While the proposed deferral adds this additional complexity, we do believe that the benefit of the deferral outweighs this additional complexity.

Sincerely,

Peter M. Carlson

[Signature]