

Sir David Tweedie
Chairman
International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
United Kingdom

Basel, 25 August 2010

Exposure Draft Defined Benefit Plans

Dear Sir,

The Swiss Chamber of Consulting Pension Actuaries highly appreciates the opportunity to comment on the International Accounting Standards Board's Project on the Exposure Draft Defined Benefit Plans (Proposed amendments to IAS 19).

The IAS 19 working group of the Swiss Chamber of Consulting Pension Actuaries would therefore like to make their comments to all the asked questions, using the link for the Exposure Draft.

In case of any questions, please do not hesitate to contact Mr. Peter Zanella,
e-mail: peter.zanella@towerswatson.com or phone: 0041 43 488 44 21.

Yours faithfully,



Olivier Vaccaro

President of the Swiss Chamber
of Consulting Pension Actuaries



Peter Zanella

Head of the IAS 19 working group