

Please note that the comments expressed herein are solely my personal views

Financial Accounting Standards Board  
401 Merritt 7  
PO Box 5116  
Norwalk, CT 06856-5116  
[www.fasb.org](http://www.fasb.org)

Chris Barnard  
Germany

14 December 2014

- **File Reference No. 2014-260**
- **Compensation – Retirement Benefits (Topic 715)**
- **Practical Expedient for the Measurement Date of an Employer's Defined Benefit Obligation and Plan Assets**

Dear Sir,

Thank you for giving us the opportunity to comment on your Proposed Accounting Standards Update on: Compensation – Retirement Benefits (Topic 715); Practical Expedient for the Measurement Date of an Employer's Defined Benefit Obligation and Plan Assets. The proposal would provide a practical expedient for entities with fiscal year-ends that do not fall on a month-end by permitting those entities to measure defined benefit plan assets and obligations as of the month-end that is closest to the entities' fiscal year-end and to follow that measurement date methodology consistently from year to year. An entity would adjust the funded status recognized in its statement of financial position for contributions to plan assets made between the date used to measure plan assets and benefit obligations and the entity's fiscal year-end.

I support the amendments in this proposed update, which effectively and proportionately address stakeholders' stated concerns while providing meaningful information to users of financial statements. The proposed amendments should reduce costs and financial reporting complexity without loss of amenity, which is reasonable.

Yours faithfully

C.R.B.

Chris Barnard