

MUTUAL of OMAHA INSURANCE COMPANY
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Mutual of Omaha

May 18, 2015

Ms. Susan M. Cospers
Technical Director
Financial Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

**Re: Fully Benefit-Responsive Investment Contracts File Reference No. EITF-15C – I
and Plan Investment Disclosures File Reference No. EITF-15C – II**

Dear Ms. Cospers:

Mutual of Omaha is pleased to provide comments on the Fully Benefit-Responsive Investment Contracts File Reference No. EITF-15C – I and Plan Investment Disclosures File Reference No. EITF-15C – II.

We thank the FASB and staff for their diligence in understanding the fully benefit-responsive investment contracts that are used in stable value funds. We commend the Board and staff for their efforts to simplify and provide more meaningful information to defined contribution plan sponsors, participants, and beneficiaries using the financial statements for these contracts. We especially appreciate this effort's expected reduction in the cost, confusion, and complexity surrounding plan reporting and participant understanding of these contracts.

Mutual of Omaha wishes to draw your attention to the comments and recommendations made by the Stable Value Investment Association in its May 18, 2015, submission on the same topic. We urge the FASB Board and staff to incorporate SVIA's comments in the proposed exposure drafts: EITF-15C-1 and EITF-15C-II.

Thank you for your consideration of our comments.

Sincerely,

Scott Herchenbach
SVP Retirement Plans