













Three Proposed Accounting Standards Updates, Plan Accounting: Defined Benefit Pension Plans (Topic 360), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965) I. Fully Benefit-Responsive Investment Contracts, II. Plan Investment Disclosures, and III. Measurement Date Practical Expedient

<p>5. How much time would be needed to implement the proposed amendments? Should early adoption be permitted?</p>	<p>Provided the change is as proposed (or as identified in the answer to question 1), the time needed to implement would be minimal. Also, if the information is available in a necessary format at the measurement date practical expedient, there should not be any reason why early adoption should not be permitted.</p>
<p>Please provide any additional comments related to III. Measurement Date Practical Expedient:</p>	<p>None at this time.</p>
<p>Please provide any comments on the electronic feedback process:</p>	<p>No comments at this time.</p>
<p>Below is a printable summary of your responses to the questions in this feedback form.</p> <p>You can revise your responses by clicking the "Back" button.</p> <p>All comments received constitute part of the FASB's public file. The FASB will make all comments publicly available by posting them to the Online Comment Letters portion of its website.</p> <p>If you are finished providing comments, click the 'Submit' button at the bottom of this page.</p>	<p>Not Answered</p>