



Bradie C. Barr
Senior Vice President
Transamerica Stable Value Solutions Inc.
100 Light Street
Mail Stop B-3550
Baltimore, MD 21202-2559
O: (443) 475-3065
bradie.barr@transamerica.com

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VIA EMAIL TO DIRETOR@FASB.ORG

Ms. Susan M. Cospers
Technical Director
Financial Accounting Standards Board
401 Merritt 7
P.O. 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:

Through its affiliated insurance companies, Transamerica Stable Value Solutions Inc. is a leading issuer of fully benefit-responsive agreements to stable value funds. As such, we are 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.

Transamerica Stable Value Solutions thanks the FASB and staff for their diligence in understanding 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 and participants and beneficiaries who use the financial statements for these fully benefit-responsive investment contracts.

Transamerica Stable Value Solutions supports the comments and recommendations that the Stable Value Investment Association has provided in the Association's May 18th comments. Transamerica Stable Value Solutions urges the FASB Board and staff to incorporate the SVIA's comments in proposed exposure drafts EITF-15C-I and EITF-15C-II.

Thank you for your consideration of Transamerica Stable Value Solutions' comments.

Sincerely,

Bradie C. Barr
Senior Vice President