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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:

Invesco 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 would like to thank 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.

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

Thank you for your consideration of industry comments on this matter.

Sincerely,



LeAnn Bickel
Head of Stable Value Contract Administration
INVESCO

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