

Metropolitan Life Insurance Company
200 Park Avenue
New York, New York 10166-0188

MetLife

Thomas J. Schuster
Vice President
Americas
Tel (212) 578-4266
tschuster@metlife.com

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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) Proposals

Dear Ms. Cospers:

Metropolitan Life Insurance Company, a leading provider of stable value protection products, is pleased to have the opportunity 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) proposals.

MetLife thanks FASB and its staff for their diligence in revisiting the appropriate requirements for reporting the fully benefit responsive investment contracts that are the foundation of the defined contribution plan stable value option. We commend the Board and staff for their efforts to simplify financial reporting on stable value contracts to defined contribution plan sponsors, participants and beneficiaries with proposals that will actually enhance the exceptional value stable value offers participants.

Additionally, MetLife endorses the comments and recommendations in the Stable Value Investment Association's May 18th comments.

In conclusion, MetLife urges FASB to reflect SVIA's comments in the proposed exposure drafts: EITF-15C-I and EITF-15C-II.

Once again, MetLife thanks you for the opportunity to comment.

Sincerely,



Thomas Schuster
Vice President