

Wayne Upton
Chairman
IFRS Interpretations Committee
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Dear Mr. Upton

Tentative Agenda Decision - IAS 19 Employee Benefits: Pre-tax or post-tax discount rate

Deloitte Touche Tohmatsu Limited is pleased to respond to the IFRS Interpretation Committee's publication in the March 2013 IFRIC Update of the tentative decision not to take onto the IFRIC's agenda a request for clarification on whether a pre or post-tax discount rate should be applied in respect of a defined benefit plan which is subject to tax on contributions received and investment income earned.

We agree with the IFRS Interpretations Committee's decision not to add this item onto its agenda for the reasons set out in the tentative agenda decision.

If you have any questions concerning our comments, please contact Veronica Poole in London at +44 (0)20 7007 0884.

Yours sincerely



Veronica Poole
Global IFRS Leader
Technical