

**Sent:** December-09-14 9:04 AM

**To:** Amali Seneviratne

**Subject:** WG: IMPORTANT NOTICE: IAA Proposed Final International Standard of Actuarial Practice 3, Actuarial Practice in relation to IAS 19 Employee Benefits

Dear Amali

Even if we missed the deadline I would like to point out on behalf of DAV and our Institute of Pension Actuaries that we fully support the final draft on IAS 19 and have no amendments.

Thanks and kind regards

Deutsche Aktuarvereinigung e.V.

Birgit Kaiser