

**Organismo Italiano di Contabilità – OIC
(The Italian Standard Setter)**

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Mr Hans HOOGERVORST
Chairman
International Accounting Standards Board
30 Cannon Street
London, EC4M 6XH
United Kingdom
Email: commentletters@ifrs.org

25 July 2013

Re: OIC response to the IASB Exposure Draft Defined Benefit Plans: Employee Contributions

Dear Mr. Hoogervorst,

We are pleased to have the opportunity to comment on the Exposure Draft Defined Benefit Plans: Employee Contributions (the ED).

We agree with the IASB amendment and we do not have any other comments on the proposals.

Should you need any further information, please do not hesitate to contact us.

Yours sincerely,
Angelo Casò
(Chairman)