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Adoption of

IFRIC 13 *Customer Loyalty Programmes*

IFRIC 14 *IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction*

Dear Stig

We agree with your positive endorsement advice to the European Commission regarding the adoption of IFRIC 13 *Customer Loyalty Programmes* and IFRIC 14 *IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction*. We have no further comments.

Yours sincerely,

Liesel Knorr
President

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