

Comment #6 – 4/7/10 – 12:36 p.m.

I apologize for providing this comment regarding the Exposure Draft for ASOP 35, given that the deadline was March 31, 2010. However, I would like to point out the reference in the ED in paragraph 3.8 to "Statement of Financial Accounting Standards No. 87, Employers' Accounting for Pensions". The Academy issued Alerts in February 2010 reminding Academy members of the change to FASB Accounting Standards CodificationTM. I suggest that the reference in paragraph 3.8 be made to the appropriate Codification Topic and Subtopic (ASC 715-30 Defined Benefit Plans-Pension).

Please let me know if you have any questions.

Thanks,

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