

August 1, 2022

Mr. Ross Smith
Program and Technical Director
International Public Sector Accounting Standards Board
International Federation of Accountants
277 Wellington Street West
Toronto, Ontario, Canada M5V 3H2

Comments on
Exposure Draft 82 “Retirement Benefit Plans”

Dear Mr. Smith,

The Japanese Institute of Certified Public Accountants (hereafter “JICPA”) highly respects the International Public Sector Accounting Standards Board (hereafter “IPSASB”) for its continuous effort to serve the public interest. We are also pleased to comment on the Exposure Draft 82 “*Retirement Benefit Plans*” (hereafter “ED”).

The JICPA agrees with each proposal in ED 82 as a whole.

Yours sincerely,

Kaneko Yasushi
Executive Board Member - Public Sector Accounting and Audit Practice
The Japanese Institute of Certified Public Accountants