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## Interpretation of Federal Financial Accounting Standards 3: Measurement Date for Pension and Retirement Health Care Liabilities (Rescinded)

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### Status

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<b>Issued</b>	August 29, 1997
<b>Effective Date</b>	For fiscal periods beginning on or after September 30, 1997
<b>Affects</b>	None.
<b>Affected by</b>	SFFAS 33 rescinded Interpretation 3 in its entirety.

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SFFAS 33, *Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates* rescinded Interpretation 3.