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of Federal Financial Accounting Standards 3: Measurement Date for Pension and Retirement Health Care Liabilities (Rescinded)

Status

Issued	August 29, 1997
Effective Date	For fiscal periods beginning on or after September 30, 1997
Interpretations and Technical Releases	
Affects	None.
Affected by	SFFAS 33 rescinded Interpretation 3 in its entirety.

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Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates* rescinded Interpretation 3.