

31 August 2010

Sir David Tweedie, Chairman
International Accounting Standards Board
30 Cannon Street
London EC4M 6HX

Dear David

Re: IFRS Advisory Council paper on the post-2011 work plan

The IFRS Advisory Council has spent considerable time at its meetings in November 2009, February 2010 and June 2010 discussing the post-2011 work plan. The results of these discussions have been incorporated into the enclosed paper, which was approved for submission to the IASB unanimously by the Council in June.

We hope that the Board finds the paper useful in its discussions of the future work plan and look forward to discussing the Board's response to the paper in due course.

We also hope that it will be of assistance to the Board in its public consultation process on its future agenda.

Kind regards,

Paul Cherry
Chairman of the IFRS Advisory Council

Enclosed: Paper on the post-2011 work plan

CC: Tommaso Padoa-Schioppa, Chairman of the IFRS Foundation Trustees