

**TEXT OF E-MAIL FROM MICHELLE SANSOM TO DUE PROCESS OVERSIGHT COMMITTEE (DPOC)**

**Date: 8 December 2014**

Dear DPOC members

The IASB will hold its next meeting the week commencing 15 December 2014 in London. There is one item to be brought to the attention of the DPOC.

**IFRS for SMEs (Agenda paper 5)**

Agenda paper 5 requests the IASB's permission to ballot the amendments to the IFRS for SMEs. Assuming that the IASB approves the permission to ballot, then a life-cycle review of the amendments to the IFRS for SMEs will be presented to the DPOC at its meeting in February 2015.

A copy of Agenda paper 5 is attached to this email.