

Dear DPOC members

18 May 2018

The Board will be meeting next week. There is one matter to bring to your attention.

Agenda Paper 18: Goodwill and Impairment research project—Next stage in the research project

The Board will be asked to decide the form of consultation document that should be issued as the next step in the Goodwill and Impairment research project.

You will recall that in last month's email we highlighted that the Board planned to discuss at its April meeting whether the next stage in the this project should be to issue a Discussion Paper or an Exposure Draft. At that meeting, the Board asked the staff for further analysis, which is provided in the agenda paper (attached to this email).

We expect to update you on this project at your meeting on 5 June.

This email is primarily for information and to provide you with assurance that the Board is fulfilling the requirements of the *Due Process Handbook*.

Please contact me if you have any questions.

Kind regards

Henry

Henry Rees | Director of Implementation and Adoption Activities