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**International
Accounting Standards
Board**

This observer note is provided as a convenience to observers at IFRIC meetings, to assist them in following the IFRIC's discussion. Views expressed in this document are identified by the staff as a basis for the discussion at the IFRIC meeting. This document does not represent an official position of the IFRIC. Decisions of the IFRIC are determined only after extensive deliberation and due process. IFRIC positions are set out in Interpretations.

Note: The observer note is based on the staff paper prepared for the IFRIC. Paragraph numbers correspond to paragraph numbers used in the IFRIC paper. However, because the observer note is less detailed, some paragraph numbers are not used.

INFORMATION FOR OBSERVERS

IFRIC meeting: 2 November 2006, London

Project: Review of published tentative agenda decisions
(Agenda Paper 7)

Background information

1. At the July-2006 and September-2006 IFRIC meetings, the IFRIC reviewed a number of issues which are set out in agenda papers 7(i) – 7(xvii).
2. The deadlines for constituents who disagree with the proposed agenda decisions published in July-2006 IFRIC Update and September-2006 IFRIC Update were 25 September 2006 and 20 October 2006 respectively.