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**International
Accounting Standards
Board**

This document is provided as a convenience to observers at IASB meetings, to assist them in following the Board's discussion. It does not represent an official position of the IASB. Board positions are set out in Standards.

These notes are based on the staff papers prepared for the IASB. Paragraph numbers correspond to paragraph numbers used in the IASB papers. However, because these notes are less detailed, some paragraph numbers are not used.

INFORMATION FOR OBSERVERS

Board Meeting: 21 June 2007, London

Project: Annual Improvements

Subject: Request for notice of alternative views on proposed Annual Improvements (Agenda paper 12N)

1. The Board has considered a number of proposed changes to IFRSs as part of the Annual Improvements process. A list of the proposed changes that have been posted to the public IASB website as 'near-final drafts' is included as Appendix A. A list of the proposed changes that have been provided as pre-ballot drafts for Board members comments, but not yet posted to the public website, is included as Appendix B.
2. An omnibus exposure draft of Annual Improvements is expected to be published in October with a 90-day comment period. That exposure draft will include any Alternative Views of Board Members in respect of the Annual Improvements proposed amendments.
3. The purpose of this paper is to request notice and details of Board Members' intention to provide Alternative Views on any of the proposed Annual Improvements listed in the appendices to this paper.

Request

4. **Do Board Members intend to provide Alternative Views on any of the proposed Annual Improvements listed in the appendices to this paper? If yes, please provide details.**

Appendix A: Proposed Annual Improvements: Published as ‘Near-final’ drafts

Details of the proposed amendments in respect of the following Annual Improvements can be found on the IASB web site at:

<http://www.iasb.org/Current+Projects/IASB+Projects/Annual+Improvements/Annual+Improvements+Process.htm>

[The rest of Appendix A is omitted from the Observer Notes]

Appendix B: Proposed Annual Improvements: Published as ‘pre-ballot’ drafts

[Appendix omitted from Observer Notes]