



Project	Discontinued Operations (Amendments to IFRS 5)
Topic	Cover Note

1. The staff has prepared the following papers for this month's meeting:
Agenda Paper 4A: Redeliberations
Agenda Paper 4B: Comment Letter Summary
2. The focus of discussion at this month's meeting will be on Agenda Paper 4A.
3. The FASB staff has prepared a comment letter summary for the comments received on Proposed FSP FAS 144-d, *Amending the Criteria for Reporting a Discontinued Operation*. If any Board member is interested in reading the summary of FASB comment letters, please notify the staff and we will provide you with a copy.
4. **Notice to Observers:** The FASB comment letter summary will be posted on the FASB website shortly.

This paper has been prepared by the technical staff of the IASB for the purposes of discussion at a public meeting of the IASB.

The views expressed in this paper are those of the staff preparing the paper and do not purport to represent the views of any individual members of the Board or the IASB.

Decisions made by the Board are reported in IASB *Update*.

Official pronouncements of the IASB are published only after the Board has completed its full due process, including appropriate public consultation and formal voting procedures.