

Mr Robert Garnett  
Chairman  
International Financial Reporting Interpretations Committee  
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22 June 2009

Dear Mr Garnett,

**Tentative agenda decision: IFRIC 12 *Service Concession Arrangements* – Scope of IFRIC 12**

Deloitte is pleased to respond to the IFRIC's publication in the May 2009 *IFRIC Update* of the tentative decision not to take onto the IFRIC's agenda a request for an Interpretation of IFRIC 12 *Service Concession Arrangements* with respect to providing guidance on the scope of IFRIC 12.

We agree with the IFRIC's decision not to take this item onto its agenda for the reasons set out in the tentative agenda decision.

If you have any questions concerning our comments, please contact Ken Wild in London at +44 (0)20 7007 0907.

Yours sincerely,



**Ken Wild**  
Global IFRS Leader