

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

Dear Mr Garnett,

**Tentative agenda decision: IAS 34 *Interim Financial Reporting* – Interim disclosures about fair value**

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 IAS 34 *Interim Financial Reporting* with respect to providing guidance on interim disclosures about fair value.

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