

Mr Robert Garnett  
Chairman  
International Financial Reporting Interpretations Committee  
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**14 December 2009**

Dear Mr Garnett,

**Tentative agenda decision: IAS 38 Intangible Assets - Amortisation method**

Deloitte Touche Tohmatsu is pleased to respond to the IFRIC's publication in the November 2009 IFRIC Update of the tentative decision not to take onto the IFRIC's agenda a request for an Interpretation of IAS 38 *Intangible Assets* with respect to providing guidance on the meaning of 'consumption of economic benefits' when determining the appropriate amortisation method for an intangible asset with a finite useful life.

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