

Mr Robert Garnett
Chairman
International Financial Reporting Interpretations Committee
30 Cannon Street
London
United Kingdom
EC4M 6XH

Email: ifric@iasb.org

14 December 2009

Dear Mr Garnett,

**Tentative agenda decision: IAS 27 Consolidated and Separate Financial Statements -
Presentation of comparatives when applying the 'pooling of interests' 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 27 *Consolidated and Separate Financial Statements* with respect to providing guidance on the presentation of comparatives when applying the 'pooling of interests' method for business combinations between entities under common control when preparing financial statements in accordance with IFRS.

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