

Mr Robert Garnett
Chairman
International Financial Reporting Interpretations Committee
30 Cannon Street
London
United Kingdom
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Email: ifric@iasb.org

14 December 2009

Dear Mr Garnett,

**Tentative agenda decision: IAS 27 Consolidated and Separate Financial Statements -
Combined financial statements and redefining the reporting entity**

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 presentation of financial statements that include a selection of entities that are under common control and on the ability, in accordance with IFRS, for a reporting entity to be redefined to exclude from comparative periods entities/ businesses that have been carved-out of a group.

We agree with the IFRIC's decision not to take these items 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