

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

**12 April 2010**

Dear Mr Garnett,

**Tentative agenda decision: *IFRS 5 Non-current Assets Held for Sale and Discontinued Operations*— Reversal of disposal group impairment losses relating to goodwill**

Deloitte Touche Tohmatsu is pleased to respond to the IFRIC's publication in the March 2010 IFRIC Update of the tentative decision not to take onto the IFRIC's agenda a request for an Interpretation of *IFRS 5 Non-current Assets Held for Sale and Discontinued Operations* with respect to reversal of an impairment loss for a disposal group classified as held for sale if it relates to the reversal of an impairment loss recognised for goodwill.

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 Veronica Poole in London at +44 (0)20 7007 0884.

Yours sincerely,



**Veronica Poole**  
Global IFRS Leader - Technical