

Mr Robert Garnett  
Chairman  
International Financial Reporting Interpretations Committee  
30 Cannon Street  
London  
United Kingdom  
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**12 April 2010**

Dear Mr Garnett,

**Tentative agenda decision: *IAS 26 Accounting and Reporting by Retirements Benefit Plans*—  
Valuation of plan assets**

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 *IAS 26 Accounting and Reporting by Retirements Benefit Plans* with respect to the interaction between *IAS 26* and *IAS 39 Financial Instruments: Recognition and Measurement* relating to the accounting for retirement benefit plan investments, in the financial statements of retirement benefit plans prepared in accordance with *IAS 26*.

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