Sue Lloyd
Chair
IFRS Interpretations Committee
Columbus Building
7 Westferry Circus
Canary Wharf
London
United Kingdom
E14 4HD

## Dear Ms Lloyd

Tentative agenda decision - IFRS 9 Financial Instruments: Curing of a credit-impaired financial
asset asset

Deloitte Touche Tohmatsu Limited is pleased to respond to the IFRS Interpretations Committee's publication in the November IFRIC Update of the tentative decision not to take onto the Committee's agenda the request for clarification on how to present amounts recognised in profit or loss when a credit-impaired financial asset is either paid in full or is determined to be no longer credit-impaired.

We agree with the IFRS Interpretations Committee's decision not to add 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 70070884.

Yours sincerely


## Veronica Poole

Global IFRS Leader

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