

Mr Robert Garnett  
Chairman  
International Financial Reporting Interpretations Committee  
30 Cannon Street  
London  
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**11 February 2010**

Dear Mr Garnett,

**Tentative agenda decision: IAS 36 *Impairment of Assets* - Interaction with transition requirements of IFRS 8**

Deloitte Touche Tohmatsu is pleased to respond to the IFRIC's publication in the January 2010 IFRIC Update of the tentative decision not to take onto the IFRIC's agenda a request for an Interpretation of IAS 36 *Impairment of Assets* with respect to transition requirements in IFRS 8 *Operating Segments* and its interaction with IAS 36 *Impairment of Assets*.

We agree with the IFRIC's decision not to take this item onto its agenda. However, we suggest that the IFRIC includes in the final agenda decision an explicit reference to the paragraph 19(b) of IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* which sets out the requirements for changes in accounting policy changes upon initial application of an IFRS that does not include specific transitional provisions.

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