

Sir David Tweedie
Chairman
International Accounting Standards Board
30 Cannon Street
London
United Kingdom
EC4M 6XH

Email: commentletters@iasb.org

25 October 2010

Dear Sir David,

Re: Exposure Draft ED/2010/10 Proposed amendments to IFRS 1: Removal of Fixed Dates for First-time Adopters

Deloitte Touche Tohmatsu Limited is pleased to respond to the International Accounting Standards Board's (the "Board") Exposure Draft ED/2010/10 Proposed amendments to IFRS 1: Removal of Fixed Dates for First-time Adopters (referred to as the "ED").

We agree with the Board's proposal and its justification articulated in the Basis for Conclusion.

If you have any questions concerning our comments, please contact Veronica Poole in London at +44 (0) 207 007 0884.

Sincerely,



Veronica Poole
Global Managing Director
IFRS Technical