

29 January 2018

Sue Lloyd
Chair
IFRS Interpretations Committee
30 Cannon Street
London
United Kingdom
EC4M 6XH

Dear Ms Lloyd

Tentative agenda decision – IFRS 9 *Financial Instruments* and IAS 1 *Presentation of Financial Statements*: Presentation of interest revenue for particular financial instruments

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 whether the requirements of paragraph 82(a) of IAS 1 (as amended on publication of IFRS 9) affects the presentation of fair value gains and losses on derivative instruments that are not part of a designated and effective hedging relationships.

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 7007 0884.

Yours sincerely



Veronica Poole
Global IFRS Leader