



THE INSTITUTE  
OF CHARTERED  
ACCOUNTANTS  
IN ENGLAND AND WALES

13 November 2009

Our ref: ICAEW Rep 116/09

Your ref:

Mr Stig Enevoldsen  
Chairman  
European Financial Reporting Advisory Group  
13-14 Avenue des Arts  
B-1210 Brussels

Dear Stig

## **IFRS 9**

We are gravely disappointed to note that EFRAG has withdrawn its request for comments on the proposed endorsement of IFRS 9. The ICAEW fully supports endorsement at the earliest possible date and will continue to press for this.

We will not now submit formal comments on the draft EFRAG letter in view of its withdrawal. However, we attach our recent letter to the European Commission on this topic for information.

Yours sincerely

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