

Wayne Upton  
Chairman  
IFRS Interpretations Committee  
30 Cannon Street  
London  
United Kingdom  
EC4M 6XH

1 April 2015

Dear Mr Upton

**Tentative agenda decision - IAS 24 *Related Party Disclosures*: Definition of close members of the family of a person**

Deloitte Touche Tohmatsu Limited is pleased to respond to the IFRS Interpretations Committee's publication in the January IFRIC Update of the tentative decision not to take onto the Committee's agenda a request for guidance on the definition of 'close members of the family of a person' in the context of identifying related parties.

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 and believe that the tentative agenda decision provides a useful explanation of the principles to be applied in determining whether an individual should be considered a 'close member of the family of a person'.

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