

7 June 2011

Mr Kevin M Stevenson  
Chairman and CEO  
Australian Accounting Standards Board  
PO Box 204  
Collins Street West  
VIC 8007  
AUSTRALIA

**International Accounting  
Standards Board (IASB)**

30 Cannon Street  
London EC4M 6XH | UK

Tel: +44 (0)20 7246 6410  
Fax: +44 (0)20 7246 6411  
info@ifrs.org

[www.ifrs.org](http://www.ifrs.org)

E-mail: [kstevenson@aab.gov.au](mailto:kstevenson@aab.gov.au); [jpaul@aab.gov.au](mailto:jpaul@aab.gov.au)

Dear Kevin


**IAS 41 Agriculture**

Thank you for your letter of 6 June to David Tweedie regarding an AASB suggestion for improving IAS 41 *Agriculture*.

I have passed your letter onto Hilary Eastman, who is the technical manager on the Fair Value Measurement project, for her input and we will consider the issues that you have raised.

We appreciate your input and we will contact you again once we have reviewed your recommendation.

Yours sincerely



**Alan Teixeira**  
Director of Technical Activities