



Australian Government
 Australian Accounting Standards Board

Memorandum

To: AASB Members	Date: 16 July 2009
From: Natalie Batsakis	Agenda Item: 8.3
Subject: ED 41 <i>Entity Combinations</i>	File:

Action

Consider the attached draft submission to the IPSASB on Exposure Draft ED 41 *Entity Combinations*, and provide staff with directions for finalising the submission to be sent by 31 July 2009.

Background

At its June 2009 meeting, the Board discussed a number of issues that it considers would be relevant to the IPSASB's redeliberation of the proposals in ED 41. Staff's understanding of the Board's views on those issues have been incorporated into the draft submission in Agenda Paper 8.3A for this meeting.

Attachments

Agenda paper 8.3A Draft AASB submission to the IPSASB on Exposure Draft ED 41 *Entity Combinations*

A copy of ED 41 was included in the agenda papers for the AASB's June 2009 meeting (Agenda Paper 6C.1). Copies are available upon request to nbatsakis@asb.gov.au