

AB/ASC-SUB/mb

International Accounting Standards Board
30 Cannon Street
LONDON
EC4M 6XH

Email: commentletters@ifrs.org

12 November 2012

Dear Sirs

Post Implementation Review - IFRS 8 Operating Segments

The ICAS Accounting Standards Committee has considered the above named Post Implementation Review and, in response, I am pleased to enclose our publication entitled "Operating Segments: The Usefulness of IFRS8", <http://icas.org.uk/crawford/> We trust this will assist you in your review.

If you require any further information please contact Ann Buttery, Assistant Director, Technical Policy.

Yours faithfully

Ann Buttery
Assistant Director, Technical Policy