## **Deloitte.**

25 January 2021

Mrs Pauline Wallace, Chair UK Endorsement Board 8<sup>th</sup> Floor 125 London Wall London EC2Y 5AS Deloitte LLP Hill House 1 Little New Street London EC4A 3TR

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Dear Mrs Wallace

## Discussion Paper 2020/1 Business Combinations—Disclosures, Goodwill and Impairment

Deloitte LLP (Deloitte UK) is pleased to respond to the UK Endorsement Board's invitation to comment on the Discussion Paper 2020/1 Business Combinations—Disclosures, Goodwill and Impairment. We enclose, for your consideration, our response to the International Accounting Standards Board on the said discussion paper.

Yours sincerely

UK National Head of Accounting and Corporate Reporting Deloitte LLP

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