

**VOTE BY WRITTEN PROCEDURE OF  
THE ACCOUNTING REGULATORY COMMITTEE (ARC)**

**BETWEEN 23 NOVEMBER AND 11 DECEMBER 2009**

**AGENDA**

<b>I. Vote on Proposals for Commission Regulations on:</b>	<b>Vote by written procedure</b>
– Amendments to IFRS 1:	<b>between</b>
Additional Exemptions for First-time Adopters	<b>23.11.2009</b>
	<b>and 11.12.2009</b>

Note: The vote by the written procedure according to Article 9 of the [Rules of Procedure of ARC](#) is possible by mail or e-mail during designated time period not shorter than 14 days. Any committee member who does not express his or her opposition or intention to abstain before the written procedure deadline is considered to have given his or her tacit agreement to the proposal.