



International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
UK

Cc: EFRAG

Oslo, March 21st, 2012

Dear Sir/Madam

ED/2011/7: Transition Guidance – Proposed amendments to IFRS 10

Norsk RegnskapsStiftelse (the Norwegian Accounting Standards Board) is pleased to comment on the Exposure Draft on *ED/2011/7: Transition Guidance – Proposed amendments to IFRS 10*.

We support the proposals.

Yours faithfully,
Norsk RegnskapsStiftelse

Erlend Kvaal
Chairman of the Technical Committee on IFRS of Norsk RegnskapsStiftelse