

Marius Van Reenen

From: Comissao Executiva da CNC [cecnc@igf.min-financas.pt]
Posted At: Wednesday, April 15, 2009 7:36 PM
Conversation: Comment on EFRAG's Draft Comment Letter
Subject: Comment on EFRAG's Draft Comment Letter

Dear Sirs

Regarding your request for views on Proposed FASB Amendments on Fair Value Measurement and to Impairment Requirements for Certain Investments in Debt and Equity Securities, the National Standard Setter from Portugal – Comissão de Normalização Contabilística (CNC)'s comments are that we agree with the recommendations and concerns issued and we have no further comments to add.

Kind Regards

Isabel Castelão Silva
CNC Executive Committee Chairman