

Giorgio Acunzo

From: Comissao Executiva da CNC [cecnc@igf.min-financas.pt]
Sent: Thursday, January 31, 2013 4:09 PM
To: CommentLetters
Subject: Exposure Draft Recoverable Amount Disclosures for Non-Financial Assets (Proposed Amendments to IAS 36)

Dear Sirs

The National Standard Setter from Portugal - CNC (*Comissão de Normalização Contabilística*) is pleased to respond to your request for comments to the Exposure Draft Recoverable Amount Disclosures for Non-Financial Assets (Proposed Amendments to IAS 36).

We agree with EFRAG's position and we have no further comments to add.

Kind regards

Renata Santos
CNC Secretariat