



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

Cc: EFRAG

Oslo, March 17th, 2013

Dear Sir/Madam

ED/2013/1 Recoverable Amount Disclosures for Non-Financial Assets

We support the proposed changes in ED/2013/1 *Recoverable Amount Disclosures for Non-Financial Assets*.

Yours faithfully,

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