

## Marius Van Reenen

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**From:** Comissao Executiva da CNC [cecnc@igf.min-financas.pt]  
**Sent:** Thursday, October 21, 2010 3:45 PM  
**To:** commentletters@efrag.org; Avelino Azevedo Antão; Avelino Azevedo Antão; Carlos Grenha ; Domingos José Cravo; Eduardo Manuel Novo Damásio; Eduardo Manuel Novo Damásio; jascipriano@gmail.com; João Amaro Santos Cipriano; Maria Isabel Castelao Silva  
**Subject:** Draft comment letter on Stripping Cost in the Production phase of a Surface Mine

Dear Sirs

The National Standard Setter from Portugal – Comissão de Normalização Contabilística (CNC) is pleased to respond to your request for comments on the above subject.

We agree with the comments and EFRAG's answers and we support the recommendations issued by EFRAG.

Kind Regards

Domingos Cravo  
CNC Chairman