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12 March 2012

Re: Draft endorsement advice on the IAS 27 (2011) *Separate Financial Statements*

Dear Francoise,

OIC is pleased to have the opportunity to provide its comments on your draft endorsement advice on the *IAS 27 Separate Financial Statements*.

We agree with the EFRAG's initial assessment.

Should you need any further information, please do not hesitate to contact us.

Yours sincerely,

Angelo Casò
(Chairman)