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Sir
Mr. Filippo Polli
Responsible for the Leases Discussion Paper
European Financial Reporting
26 November 2010

Dear Sir Filippo Polli,

I'm Denise Juvenal this is my individual commentary and is pleased to have the opportunity to comment this proposal of The Group about from Leases from EFRAG for the International Accounting Standards Board – IASB (IFRS).

I observed that in the page 3 is opposite in relation with suggest proposals EFRAG for IASB, specific number 4. I recommend when the group make relation about text information of IASB, because is very difficult for understand where is reference for to be more specific, this is page 4.

The number 11 in the page 5 don't make relation for others points, the point 13, I didn't understand this information. The EFRAG should be more specific, for the numbers: 17 page 6; 35 page 14; 43 page 15; 55 page 17; 57 page 17; 65,66 , 67 page 19; 73 page 20 because are not clearly point of view EFRAG, I think is confusing.

Thank you for opportunity for comments this proposals, if you have questions contact to me, rio1042370@terra.com.br.

Yours Sincerely,

Denise Silva Ferreira Juvenal

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