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9<sup>th</sup> July 2013

**Re: Draft endorsement advice on IASB proposed *Amendments to IAS 36 – Recoverable Amount Disclosures for Non-Financial Assets***

Dear Madam/Sir,

We are pleased to provide EFRAG with our comments in order to contribute to the finalization of the EFRAG endorsement advice on the amendments to IAS 36 (the 'ED') - *Recoverable Amount Disclosures for Non-Financial Assets*.

With regard to the EFRAG's technical assessment of the Amendments to IAS 36 on Recoverable Amount Disclosures for Non-Financial Assets against the endorsement criteria and the EFRAG's evaluation of the costs and benefits we are in agreement.

If you have any questions concerning our comments, please do not hesitate to contact us.

Yours sincerely,

Angelo Casò  
(Chairman)

