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14. Sitzung IFRS-FA am 07.03.2013

14_07b_IFRS-FA_Recoverable_DCL_EFRAG

Dear Françoise,

Re: IASB Exposure Draft ED/2013/1 *Recoverable Amount Disclosures for Non-Financial Assets (Proposed Amendments to IAS 36)*

On behalf of the Accounting Standards Committee of Germany (ASCG), I am writing to comment on EFRAG's draft comment letter on ED/2013/1 *Recoverable Amount Disclosures for Non-Financial Assets (Proposed Amendments to IAS 36)* issued by EFRAG on 29 January 2013.

For our arguments and further details, please see our draft comment letter to the IASB as attached to this letter.

If you would like to discuss any aspects of this letter in more detail, please do not hesitate to contact me.

Yours sincerely,

Liesel Knorr