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16 January 2013

Re: Draft endorsement advice on IASB IASB Amendments to IFRS 10, IFRS 12 and IAS 27 - Investment Entities

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 IASB *Amendments to IFRS 10, IFRS 12 and IAS 27 - Investment Entities* ('the Amendments').

With regard to the EFRAG's technical assessment of the Amendments against the endorsement criteria and the EFRAG's evaluation of the costs and benefits of the Amendments, we agree with both its two assessments.

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

Yours sincerely,

Angelo Casò
(Chairman)