AB/ASC-SUB/mb

International Accounting Standards Board
30 Cannon Street
LONDON
EC4M 6XH

18 March 2013

Dear Sirs

Exposure Draft ED/2013/1 – Recoverable Amount Disclosures for Non-Financial Assets

The ICAS Accounting Standards Committee has considered the above named Exposure Draft and supports the proposed amendments.

If you require any further information please contact Ann Buttery, Assistant Director, Technical Policy.

Yours faithfully

Ann Buttery
Assistant Director, Technical Policy

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