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Commentary individual

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**The Technical Director
International Public Sector Accounting Standards Board
International Federation of Accountants
277 Wellington Street West
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Improvements to IPSASs 2015

I am Denise Juvenal this pleased to have the opportunity to comment on this consultation about Improvements to IPSASs 2015. This is my individual commentary for International Federation on Accountants - IFAC-IPSASB.

Questions for Respondents

The IPSASB would welcome comments on all the changes proposed in the Exposure Draft. Comments are most helpful if they indicate the specific paragraph or group of paragraphs to which they relate, contain a clear rationale and, where applicable, provide a suggestion for alternative wording.

I agree with this Exposure Draft and I consider extremely importance these modifications in the Conceptual Framework, as, I understand that are serious issues for this moment, so, I suggest for the Board's if agrees, that observes the results of Agenda Consultation and Conceptual Framework of IASB's in relation the new topics of research that can improve this Conceptual Framework of IPSASb by IFAC to matters correlate.

Thank you for opportunity for comments this proposal, if you have questions do not hesitate contact to me, rio1042370@terra.com.br.

Yours,

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