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**Date:** February 28, 2014 at 6:56:25 AM EST  
**To:** <[stepheniefox@ipsasb.org](mailto:stepheniefox@ipsasb.org)>  
**Subject: Exposure Draft 48, Separate Financial Statements**

Ms Stephenie Fox,

**Specific Matter for Comment 1:**

Do you agree generally with the proposals for separate financial statements?

I agree because they are not differences with IAS 27 (amended in 2011).

In particular, do you agree with the proposal to permit the use of the equity method, in addition to cost or fair value, for investments in other entities?

I agree with the proposal to permit the use of the equity method because is coherent in relation, particularly, with ED 50 Investments in Associates and Joint Venture.

Yours sincerely

J.B. Mattret

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