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**Denise Silva Ferreira Juvenal**

**rio1042370@terra.com.br**

**Accountant**

**Individual Commentary**

**Rio de Janeiro / Brazil**

**Director of Research and Technical Activities Project No. 25-20**
**Governmental Accounting Standards Board**
**401 Merritt 7 PO Box 5116 Norwalk, CT 06856-5116**
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**director@gasb.org**

**August 26, 2013**

## Pension Transition for Contributions Made Subsequent to the Measurement Date an amendment of GASB Statement No. 68

I´m Denise Juvenal this is pleasure to have the opportunity to comment on this consultation, Proposed Statement **Pension Transition for Contributions Made Subsequent to the Measurement Date an amendment of GASB Statement No. 68** of the Governmental Accounting Standards Board - GASB, this is my individual commentary and I agree with these considerations discuss in this paper.

I suggest for the board, if agree, some papers about pensions. The European Commission has in the website a paper draft about Technical specifications for QIS 5[1], and has Insurance and Occupational Pensions[2] that include some important information about pensions.

The International Valuations Standards Council elaborated the explain the different types of pronouncement[3] and The International Federation on Accountants has a study about Public Sector/Sovereign Debt[4].

I know that these points do not have direct understanding with this proposal, but can be have others informations for improve this discussion, if the board agree.

[1] http://ec.europa.eu/internal_market/insurance/docs/solvency/qis5/draft-technical-specifications_en.pdf
[2] http://ec.europa.eu/internal_market/pensions/
[3] http://www.ivsc.org/library/scope-and-content-international-valuation-standards
[4] http://www.ifac.org/issues-insights/public-sector/sovereign-debt

| Items described in the Proposed Statement | Comments |
|---|---|
| Introduction | I agree with comments. |
| Standards of Governmental Accounting and Financial Reporting | I agree with comments. |
| Scope and Applicability of This Statement | I agree with comments. |
| Amendment to Statement 68 | I agree with comments. |
| Effective Date and Transition | I agree with comments. |
| Appendix A: Background | I agree with comments. |
| Appendix B: Basis for Conclusions | I agree with comments. |
| Appendix C: Codification Instructions | I agree with comments. |

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

Best Regards,

Denise Silva Ferreira Juvenal

rio1042370@terra.com.br

552193493961