

EFRAG
35 Square de Meeus
1000 Brussels
Belgium

By e-mail: Commentletters@efrag.org

20 March 2013

Dear Sir/Madam,

EFRAG Draft Comment Letter regarding Exposure Draft ED/2012/7, Acquisition of an Interest in a Joint Operation. Proposed amendments to IFRS 11

The Danish Accounting Standards Committee set up by "FSR - danske revisorer" is pleased to inform you that we fully support the EFRAG DCL.

Kind regards

Jan Peter Larsen
Chairman of The Danish
Accounting Standards Committee

Ole Steen Jørgensen
Chief consultant
FSR – danske revisorer

FSR – danske revisorer
Kronprinsessegade 8
DK - 1306 København K

Telefon +45 3393 9191
fsr@fsr.dk
www.fsr.dk

CVR. 55 09 72 16
Danske Bank
Reg. 9541
Konto nr. 2500102295