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EFRAG
Attn. EFRAG Technical Expert Group
41, Avenue des Arts
B-1040 Brussels
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Our ref : AdK
Date : Amsterdam, 24 October 2007
Re : Comment on Adoption of Amendments to IAS 1 Presentation of Financial Statements (Revised 06.09.2007)

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond on your draft comment letter regarding your opinion on the adoption of the Amendments to IAS 1 Presentation of Financial Statements (Revised 06.09.2007) ("IAS 1 – revised").

As originally expressed in our comment letter relating to the exposure draft of IAS 1 - revised, we did not see the necessity of the proposed amendments to IAS 1. However, given the relatively minor changes to IAS 1, we have no objection to your endorsement recommendation of IAS 1 - revised.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Hans de Munnik', written over a horizontal line.

Hans de Munnik
Chairman Dutch Accounting Standards Board