

EFRAG – European Financial Reporting Advisory Group
35 Square de Meeûs
B-1000 Brussels
Belgium
Att.: Mr. Jean-Paul Gauzes, Board President

By e-mail: Commentletters@efrag.org

22 August 2019

Dear Jean-Paul,

**EFRAG Draft Comment Letter on the IASB's Exposure Draft ED/2019/3,
Reference to the Conceptual Framework. Proposed amendments to IFRS
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Even though the deadline has expired, The Danish Accounting Standards Committee set up by FSR – danske revisorer (DASC) did consider the ED during its meeting yesterday.

For the record, the DASC agrees with the EFRAG Draft Comment Letter and has no further comments at this stage.

If you have any questions and comments, please do not hesitate to contact Jan Peter Larsen or the undersigned.

Kind regards

Torben Johansen

Chairman of the Danish Accounting
Standards Committee
of FSR – danske revisorer

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