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EFRAG
Attn. EFRAG Technical Expert
Group
35 Square de Meeûs
B-1000 Brussels
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Our ref : AdK
Date : Amsterdam, 27 August 2010
Re : Comment on your draft comment letter regarding the IASB Exposure Draft
Presentation of Items of Other Comprehensive Income (Proposed amendments
to IAS 1)

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 the Exposure Draft Presentation of Items of Other Comprehensive Income (Proposed amendments to IAS 1) (“the ED”).

Your draft comment letter is an excellent summary of the main changes proposed and includes comments with which we concur. We wholeheartedly support your letter and therefore have decided to refer to your draft comment letter in our comment letter to the IASB.

Yours sincerely,



Hans de Munnik
Chairman Dutch Accounting Standards Board