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By e-mail: Commentletters@efrag.org

25 March 2013

Dear Sir/Madam,

EFRAG Draft Comment Letter regarding Exposure Draft ED/2013/2, Novation of Derivatives and Continuation of Hedge Accounting – Proposed amendments to IAS 39 and IFRS 9

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

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