

EFRAG
Attn. EFRAG
35 Square de Meeûs
B-1000 Brussels
Belgique

Secretariaat:
Antonio Vivaldistraat 2-8, 1083 GR Amsterdam
Postbus 7984, 1008 AD Amsterdam

T +31(0)20 301 02 35
F +31(0)20 301 03 02
rj@rjnet.nl
www.rjnet.nl

Our ref : RJ-EFRAG 562 G
Direct dial : 0031-20-3010235
Date : Amsterdam, 25 November 2015
Re : ED 'Updating References to the Conceptual Framework'

Dear members of EFRAG,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond to your draft comment letter with regard to the Exposure Draft 'Updating References to the Conceptual Framework'. The DASB agrees with the draft comment letter of EFRAG. Therefore, we have decided to refer to your draft comment letter in our comment letter to the IASB.

Yours sincerely,



prof.dr. Peter Sampers
Chairman Dutch Accounting Standards Board