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Dear Madam/Sir,

On behalf of DZ BANK I am writing to comment on EFRAG's draft comment letter on the IASB's exposure draft Discontinued Operations. EFRAG's letter especially criticizes the additional disclosure requirements set out in Paragraph 44a of the IASB's exposure draft. We strongly support this criticism. Our usual disposal groups are fairly small. To provide the disclosures proposed for these disposal groups would cause a lot of extra work and effort without providing relevant information for users. In fact, we believe that detailed disclosures about very small disposal groups could even confuse users by overloading financial reports with insignificant information.

Yours faithfully,
Rainer Krauser
DZ BANK AG

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