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**Date :** Amsterdam, March 16th 2012  
**Re :** Comment on ED 2011/7 Transition Guidance (Amendments to IFRS 10)

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond on your draft comment letter dated 19 January 2012 on Exposure Draft Transition Guidance (Amendments to IFRS 10).

We agree with your draft comment letter. We have no further comments to make.

Yours sincerely,



Hans de Munnik  
Chairman Dutch Accounting Standards Board