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Our ref: RJ-EFRAG 561 B
Direct dial: 0031-20-3010235
Date: 5th of July 2013
Re: Comment on your draft comment letter regarding the
IASB Exposure Draft *Defined Benefit Plans: Employee Contributions*

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond on your draft comment letter Exposure Draft *Defined Benefit Plans: Employee Contributions*.

Based on the reasoning in BC2 of the ED and the footnote that will be added to paragraph BC150 of the standard, we believe the proposed changes of the wording of paragraph 93 are merely a clarification, rather than an amendment. The difference can be relevant in the endorsement process. We will mention this point in our commentletter to the IASB and ask you to do the same. Otherwise your draft comment letter is a useful summary of the changes proposed and includes comments with which we concur and have decided to refer to in our comment letter to the IASB. In our commentletter to the IASB we state to believe it would be very helpful if examples that have been discussed in the context of this ED would be added to the guidance section of IAS 19R.

Our answer to the specific question in your draft comment letter is that we are not aware of any circumstances where the application of the practical expedient would result in contributions being inappropriately recognised as reductions in service cost.

We have no further comments to make.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Hans de Munnik', written in a cursive style.

Hans de Munnik
Chairman Dutch Accounting Standards Board