



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

Secretariat:  
Antonio Vivaldistraat 2-8  
Postbox 7984  
1008 AD Amsterdam  
The Netherlands

T +31 (0)20 301 03 91  
F +31 (0)20 301 02 79  
rj@rjnet.nl  
www.rjnet.nl

Our ref : AdK  
Direct dial : Tel.: (+31) 20 301 0391 / Fax: (+31) 20 301 0302  
Date : Amsterdam, 26<sup>th</sup> of August, 2010  
Re : Comment on Exposure Draft Measurement Uncertainty Analysis  
Disclosure for Fair Value Measurements

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond on your draft comment letter on Exposure Draft Measurement Uncertainty Analysis Disclosure for Fair Value Measurements.

In our 2009 comment letter on the ED Fair value Measurement, we agreed with EFRAG not to support the application of fair value in the ED to all non-financial items. We have not changed our opinion and have repeated it in our current comment letter tot the IASB. Therefore, we believe EFRAG could only agree with the proposals made in the Exposure Draft Measurement Uncertainty Analysis, if applicable for financial instruments only.

We also doubt whether such a minor amendment should be dealt with in an Exposure Draft.

Our answer to the questions to constituents EFRAG raised in its' draft comment letter is that we are not aware of any circumstances as meant in Question 1 and that we have no alternative suggestions to improve the disclosure of the measurement uncertainty analysis.

We hope we have provided you with enough information to understand our view regarding this exposure draft.

Yours sincerely,

A handwritten signature in black ink, consisting of a vertical line on the left that curves into a horizontal line extending to the right, ending in a small hook.

Hans de Munnik  
Chairman Dutch Accounting Standards Board