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Date : Amsterdam, 18 November 2010
Re : Comment on the IFRS Foundation Consultation document on the proposed
amendments to the Due Process Handbook for the IASB – Criteria for Annual
Improvements to IFRSs

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond on your draft comment letter regarding IFRS Foundation Consultation document on the proposed amendments to the Due Process Handbook for the IASB – Criteria for Annual Improvements to IFRSs.

Your draft comment letter is an excellent summary of the main additional comments on the due process and includes comments with which we concur. We wholeheartedly support your letter and therefore have decided to refer to your draft comment letter in our comment letter to the IASB.

In addition to your comments we like to raise the question to the IFRS foundation whether the adjustments needed in the annual improvements process give rise to the need for improvements in the original due process for new or revised IFRSs, to avoid the inconsistencies, mistakes or unclear guidance that are the cause of the need for adjustments.

Yours sincerely,



Hans de Munnik
Chairman Dutch Accounting Standards Board