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Date : Amsterdam, 2 March 2010  
Re : Comment on Exposure Draft Management Commentary

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 the Exposure Draft Management Commentary.

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

Yours sincerely,



Hans de Munnik  
Chairman Dutch Accounting Standards Board