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Date : Amsterdam, 20 March 2009  
Re : Comment on Draft Comment letter on ED 10 Consolidated Financial Statements

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 IASB's Exposure Draft 10 Consolidated Financial Statements.

On the whole, we concur with the contents of your draft comment letter. It is an excellent summary of the comments on the main changes proposed. Therefore we have decided to refer to your draft comment letter in our comment letter to the IASB.

Yours sincerely,

A handwritten signature in black ink, consisting of a large, stylized 'H' followed by a long horizontal stroke that curves upwards at the end.

Hans de Munnik  
Chairman Dutch Accounting Standards Board