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Date : Amsterdam, 18 November 2010  
Re : Comment on Exposure Draft Severe Hyperinflation  
– Proposed amendment to IFRS 1

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 Severe Hyperinflation – Proposed amendment to IFRS 1.

We agree with your draft comment letter, although we doubt whether such extreme exception and/or occurrence should be provided for by the standards. We have no further comments to make.

Yours sincerely,



Hans de Munnik  
Chairman Dutch Accounting Standards Board