

Dutch Accounting Standards Board (DASB)

EFRAG
Attn. EFRAG Technical Expert Group
41, Avenue des Arts
B-1040 Brussels
Belgique

Our ref : AdK
Date : 22 December 2005
Re : Comment on your letter regarding the adoption of IFRIC 7
*Applying the Restatement Approach under IAS 29 Financial Reporting in
Hyperinflationary Economies*

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standard Board (DASB) appreciates the opportunity to respond to your comment letter regarding the adoption of IFRIC 7 *Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies*.

We fully support your recommendation to its adoption.

Yours sincerely,

Prof. dr. Martin Hoogendoorn RA
(Chairman Dutch Accounting Standards Board)