

DUTCH ACCOUNTING STANDARDS BOARD (DASB)



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EFRAG
Attn. EFRAG Technical Expert Group
41, Avenue des Arts
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Our ref : AdK
Date : 15 May 2007
Re : Comment on your letter regarding the Adoption of the Amendments to IAS 23
Borrowing Costs

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standard Board (DASB) appreciates the opportunity to respond to your draft endorsement advice letter regarding the Adoption of IAS 23 Borrowing costs (Revised March 2007).

We support your recommendation to its adoption.

Yours sincerely,

Hans de Munnik
Chairman DASB