



Accounting Standards Board

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Stig Enevoldsen
Chairman
EFRAG
Avenue des Arts 13-14
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Belgium

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Dear Stig

Adoption of IFRS 8 'Operating Segments'

I refer to EFRAG's draft letter to the European Commission in which it recommends that the Commission should adopt IFRS 8 for use in the EU.

The ASB supports the conclusion of EFRAG that the IFRS should be adopted.

Yours sincerely

David Loweth

Technical Director

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