

EFRAG
Attn. EFRAG Technical Expert
Group
35 Square de Meeûs
B-1000 Brussels
Belgique

Secretariat:
Antonio Vivaldistraat 2-8
Postbox 7984
1008 AD Amsterdam
The Netherlands

T +31 (0)20 301 03 91
F +31 (0)20 301 02 79
rj@rjnet.nl
www.rjnet.nl

Our ref : AdK
Direct dial : Tel.: (+31) 20 301 0391 / Fax: (+31) 20 301 0302
Date : Amsterdam, 28 September 2009
Re : Comment on IFRIC D25 Extinguishing Financial Liabilities
with Equity Instruments

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 IFRIC D25 Extinguishing Financial Liabilities with Equity Instruments.

We agree with your draft comment letter. We have no further comments to make.

Yours sincerely,



Hans de Munnik
Chairman Dutch Accounting Standards Board