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Date : Amsterdam, 21 October 2010
Re : Comment on Exposure Draft Deferred Tax: Recovery of Underlying Assets

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 the Exposure Draft Deferred Tax: Recovery of Underlying Assets.

Your draft comment letter is an excellent summary of the main changes proposed and includes comments with which we concur. We wholeheartedly support your letter and therefore have decided to refer to your draft comment letter in our comment letter to the IASB.

Yours sincerely,



Hans de Munnik
Chairman Dutch Accounting Standards Board