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Date : Amsterdam, March 4th 2013
Re : Comment on Exposure Draft 2012-5 Clarification of Acceptable Methods of Depreciation and Amortisation

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 'Exposure Draft 2012-5 Clarification of Acceptable Methods of Depreciation and Amortisation'.

We fully agree with your draft comment letter, and therefore we have no further comments to make.

Yours sincerely,



Hans de Munnik
Chairman Dutch Accounting Standards Board