

Dutch Accounting Standard Board (DASB)

EFRAG  
Attn. EFRAG Technical Expert Group  
41, Avenue des Arts  
B-1040 Brussels  
Belgique

Our ref : AdK  
Date : 20 December 2006  
Re : Comment on your letter regarding the adoption of IFRS 8 *Operating Segments*

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standard Board (DASB) appreciates the opportunity to respond to your comment letter regarding the adoption of "*IFRS 8 Operating Segments*".

We fully support your recommendation to its adoption.

Yours sincerely,

Prof. dr. Martin Hoogendoorn RA  
(Chairman Dutch Accounting Standard Board)