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Attn. EFRAG Technical Expert Group  
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**Our ref :** RJ-EFRAG 583 B  
**Direct dial :** +31(0)20 301 0391  
**Date :** Amsterdam, December 5<sup>th</sup> 2017  
**Re :** Comments on draft comment letter on ED/2017/5 Accounting Policies and Accounting Estimates  
(Proposed amendments to IAS 8)

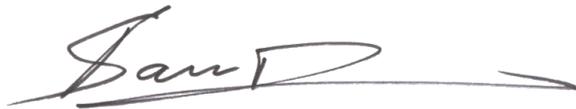
Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond to your draft comment letter on 'Exposure Draft 2017/5 Accounting Policies and Accounting Estimates (Proposed amendments to IAS 8)'.

Although we do not believe that this is a high priority issue, we support the draft comment letter of EFRAG.

We will be pleased to give you any further information that you may require.

Yours sincerely,



prof. dr. Peter Sampers  
Chairman Dutch Accounting Standards Board