

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

Our ref : AdK
Date : 27 September 2007
Re : Comment on your letter regarding the Adoption of IFRIC 14
*IAS 19-The Limit on a Defined Benefit Asset, Minimum Funding Requirements
and their Interaction*

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standard Board (DASB) appreciates the opportunity to respond to your draft endorsement advice letter regarding the Adoption of IFRIC 14 *IAS 19-The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction*.

We support your recommendation to its adoption.

Yours sincerely,



Hans de Munnik
Chairman DASB