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Date : Amsterdam, 6 January 2009
Re : Comment on Exposure Draft Additional Exemptions for First-time Adopters

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 of Additional Exemptions for First-time Adopters.

We agree with your draft comment letter. We have no further comments to make.

Yours sincerely,



Hans de Munnik
Chairman Dutch Accounting Standards Board