

EFRAG  
Attn. EFRAG Technical Expert Group  
35 Square de Meeûs  
B-1000 Brussels Belgique

Secretariaat:  
Antonio Vivaldistraat 2-8, 1083 GR Amsterdam  
Postbus 7984, 1008 AD Amsterdam

T +31(0)20 301 02 35  
F +31(0)20 301 03 02  
rj@rjnet.nl  
www.rjnet.nl

Our ref: RJ-EFRAG 558 A  
Direct dial : Tel.: (+31) 20 301 0391 / Fax: (+31) 20 301 0302  
Date Amsterdam, 20th March 2013  
Re: Comment on draft comment letter Exposure Draft "Acquisition of an interest in a joint operation"

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond on your draft comment letter Exposure Draft "Acquisition of an interest in a joint operation".

Your draft comment letter is an excellent summary of the main changes proposed and includes comments with which we concur. We support your letter and therefore have decided to refer to your draft comment letter in our comment letter to the IASB.

We have no further comments to make.

Yours sincerely,



Hans de Munnik  
Chairman Dutch Accounting Standards Board