

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

Secretariat:  
Antonio Vivaldistraat 2-8  
Postbox 7984  
1008 AD Amsterdam  
The Netherlands

T +31 (0)20 301 03 91  
F +31 (0)20 301 02 79  
rj@rjnet.nl  
www.rjnet.nl

Our ref : AdK  
Direct dial : Tel.: (+31) 20 301 0391 / Fax: (+31) 20 301 0302  
Date : Amsterdam, 28 September 2009  
Re : Comment on ED Proposed Amendments to IAS 19  
Discount Rate for Employee Benefits

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 ED Proposed Amendments to IAS 19 Discount Rate for Employee Benefits.

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

Yours sincerely,



Hans de Munnik  
Chairman Dutch Accounting Standards Board