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EFRAG
Attn. EFRAG Technical Expert
Group
35 Square de Meeûs
B-1000 Brussels
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Our ref : AdK
Date : Amsterdam, 31 March 2011
Re : Comment on your draft comment letter regarding the IASB “draft Q&A Use of IFRS for SMEs in parent’s separate financial statements”

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond on your draft comment letter regarding the “draft Q&A Use of IFRS for SMEs in parent’s separate financial statements” (‘the Q&A’).

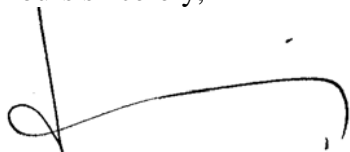
We agree with your draft comment letter.

In addition we would like to point out that the use of IFRS for SMEs in parent’s separate financial statements is currently not allowed in Europe. Therefore in our opinion the answer on the Q&A needs to be extended to situations in which local requirements do not allow the use of IFRS for SMEs in a parent’s separate financial statements.

And we have pointed out in our letter to the IASB that a comment period of 60 days is more appropriate.

We have decided to refer to your draft comment letter in our comment letter to the IASB.

Yours sincerely,



Hans de Munnik
Chairman Dutch Accounting Standards Board