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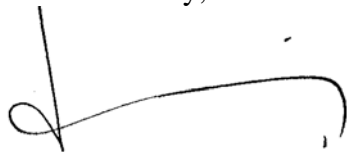
Our ref : AdK
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Date : Amsterdam, 26 March 2009
Re : IASCF Review of the Constitution: Identifying Issues for Part 2 of the Review

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 IASCF Review of the Constitution: Identifying Issues for Part 2 of the Review.

On the whole, we concur with the contents of your draft comment letter. It is an excellent summary of the comments on the main changes proposed. Therefore 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