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our references
C – 023 / 2012

your references
IFRS 10

date
07.03.2012

Dear Sir/Madam,

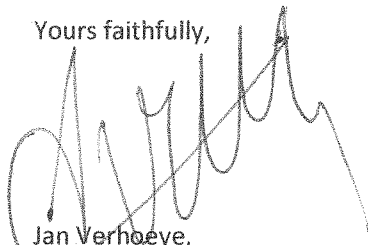
Re: Exposure Draft Transition Guidance (Amendments to IFRS 10)

The Belgian Accounting Standards Board (BASB) is pleased to respond to the Exposure Draft on Transition Guidance (Amendments to IFRS 10) issued by the IASB (the "Board") in December 2011 (hereinafter the "ED").

The BASB welcomes the IASB's decision to clarify the transition guidance in IFRS 10 and fully supports the proposed amendments to IFRS 10.

Should you wish to discuss the content of this letter with us, please contact Jan Verhoeve at jan.verhoeve@cnc-cbn.be.

Yours faithfully,



Jan Verhoeve,
Chairman BASB
Belgian Accounting Standards Board