DUTCH ACCOUNTING STANDARDS BOARD (DASB)



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Our ref : AdK Date : 27 September 2007 Re : Comment on your letter regarding the Adoption of IFRIC 14 IAS 19-The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standard Board (DASB) appreciates the opportunity to respond to your draft endorsement advice letter regarding the Adoption of IFRIC 14 *IAS 19-The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction.*

We support your recommendation to its adoption.

Yours sincerely,

Hans de Munnik Chairman DASB