



Accounting Standards Board

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Dear Stig

Adoption of Amendments to IAS 1 – ‘Presentation of Financial Statements (Revised 06.09.2007)’

I am writing to give the views of the ASB on EFRAG’s draft endorsement advice letter on IAS 1 Revised.

The ASB supports the conclusion in the EFRAG draft endorsement advice that the revised standard meets the requirements of Regulation 1606/2002 and the recommendation that it should be adopted in Europe.

Yours sincerely

David Loweth
Technical Director