Frederiek Vermeulen

From: rainer.krauser@dzbank.de

Posted At: Wednesday, November 26, 2008 12:48 PM

Conversation: EFRAG issues its Draft Comment Letter on the Exposure Draft 'Simplifying Earnings per

Share'

Posted To: CommentLetter

Subject: WG: EFRAG issues its Draft Comment Letter on the Exposure Draft 'Simplifying Earnings

per Share'

Dear Sir or Madam,

We support EFRAG's recommendation in its dcl not to commence deliberations on IAS 33 until the joint project of IASB and FASB on equity/liability-destinction is completed.

We have no comments on details of EFRAG's dcl, for DZ BANK is not listed or in the process of becoming listed in a public market and thus falls outside the scope of IAS 33 and the ed.

Mit freundlichen Grüßen/Kind regards

Rainer Krauser

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EFRAG has updated its website and is pleased to announce that it has published the following news item:

EFRAG issues its Draft Comment Letter on the Exposure Draft 'Simplifying Earnings per Share'

EFRAG has issued its Draft Comment Letter on the Exposure Draft 'Simplifying Earnings per Share'. Comments are invited on the draft letter by 1 December 2008. The letter can be downloaded here. Comments can be sent by email (commentletters@efrag.org) or via our website.

Read the complete News

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