

EFRAG – European Financial Reporting Advisory Group
35 Square de Meeûs
B-1000 Brussels
Belgium
Att.: Ms. Saskia Slomp and Mr. Roger Marshall

By e-mail: Commentletters@efrag.org

30 November 2015

Dear Saskia Slomp and Roger Marshall,

IFRSF Trustees' review

Please find enclosed the comment letter on the IFRSF trustees' review from the Danish Accounting Standards Committee (DASC) set up by "FSR – danske revisorer".

Some of the issues were discussed in an EFRAG/IASB Outreach event in Copenhagen on 25th November 2015.

We believe the comments to the first six questions are also relevant as comments to the questions raised by EFRAG.

If you need a clarification of our comments, please do not hesitate to contact Stig Enevoldsen.

Kind regards

On behalf of the Danish Accounting Standards Committee

Jan Peter Larsen
Chairman

Stig Enevoldsen
Member

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