



DRSC e. V. • Zimmerstr. 30 • 10969 Berlin

Telefon +49 (0)30 206412-12

Telefax +49 (0)30 206412-15

E-Mail info@drsc.de

EFRAG

Françoise Flores

35 Square Meeûs

Berlin, 21 Februarv 2013

B-1000 Brussels

14. Sitzung IFRS-FA am 08.03.13  
14\_08b\_IFRS-FA\_IAS16\_IAS38\_DCL\_EFRAG

Dear Françoise,

**Draft Comment Letter on the IASB's Exposure Draft ED/2012/5 Clarification of Acceptable Methods of Depreciation and Amortisation – Proposed amendments to IAS 16 and IAS 38**

On behalf of the Accounting Standards Committee of Germany (ASCG), I am writing to comment on EFRAG's Draft Comment Letter on the IASB's ED/2012/5 Clarification of Acceptable Methods of Depreciation and Amortisation issued by EFRAG on 14 December 2012. We appreciate the opportunity to comment on EFRAG's Draft Comment Letter.

We agree with EFRAG's comments on the proposed ED.

For our arguments and further details, please see our draft comment letter to the IASB as attached to this letter.

If you would like to discuss any aspects of this draft comment letter in detail, please do not hesitate to contact me.

Yours sincerely,

*Liesel Knorr*

President

Zimmerstr. 30 · 10969 Berlin · Telefon +49 (0)30 206412-0 · Telefax +49 (0)30 206412-15 · E-Mail: info@drsc.de

Bankverbindung: Deutsche Bank Berlin, Konto-Nr. 0 700 781 00, BLZ 100 700 00

IBAN-Nr. DE26 1007 0000 0070 0781 00, BIC (Swift-Code) DEUTDE33HAN

Vereinsregister: Amtsgericht Berlin-Charlottenburg, VR 18526 Nz

Präsidium:

Dr. h.c. Liesel Knorr (Präsidentin), Dr. Rolf Ulrich (Vizepräsident)