

IASB  
International Accounting Standards Board  
30 Cannon Street  
London EC4M 6XH  
United Kingdom

correspondant  
Ignace Bogaert  
Tel +32 (0)2 277 61 74  
cnc-cbn@cnc.cbn.be

our references  
C-022 / 2012

your references  
IFRS 10

date  
07.03.2012

Dear Sir/Madam,

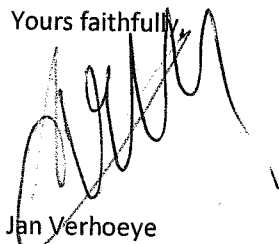
**Re: Exposure Draft Transition Guidance (Amendments to IFRS 10)**

The Belgian Accounting Standards Board (BASB) is pleased to respond to the Exposure Draft on Transition Guidance (Amendments to IFRS 10) issued by the IASB (the "Board") in December 2011 (hereinafter the "ED").

The BASB welcomes the IASB's decision to clarify the transition guidance in IFRS 10 and fully supports the proposed amendments to IFRS 10.

Should you wish to discuss the content of this letter with us, please contact Jan Verhoeve at [jan.verhoeve@cnc-cbn.be](mailto:jan.verhoeve@cnc-cbn.be).

Yours faithfully,



Jan Verhoeve  
Chairman BASB  
Belgian Accounting Standards Board