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22 October 2010

**Re: EFRAG draft comment letter on IASB Exposure Draft Removal of Fixed Dates for First-time Adopters**

Dear Sir/Madam,

we are pleased to have the opportunity to comment on your draft comment letter on IASB Exposure Draft Removal of Fixed Dates for First-time Adopters.

Like EFRAG, the OIC supports the proposed changes to IFRS 1. We share the EFRAG's assessment.

If you have any queries concerning our comments, please do not hesitate to contact us.

Yours sincerely,

Angelo Casò  
(OIC Chairman)