

International Accounting Standards Board  
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**CL 18**

Our ref : AdK  
Direct dial : Tel.: (+31) 20 301 0391 / Fax: (+31) 20 301 0279  
Date : Amsterdam, 6 June 2005  
Re : ED of Proposed Amendments to IFRS 6 and IFRS 1

Dear Sirs,

The Netherlands Council for Annual Reporting (CAR) appreciates the opportunity to respond to the *Exposure Draft of Proposed Amendments to IFRS 6 Exploration for and Evaluation of Mineral Resources and IFRS 1 First-time Adoption of International Financial Reporting Standards*.

We have no comments regarding the Exposure Draft.

Yours sincerely,

Prof. dr. Martin Hoogendoorn RA  
(Chairman CAR)