



Deutsche Vereinigung für Finanzanalyse und Asset Management e.V.

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To

FEE
Fédération des Experts-comptables
Européens – Federation of European
Accountants

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By Mail - to the attention of Mr. Pantelis Pavlou: pantelis.pavlou@fee.be

Comments on FEE Cogito Paper "The Future of Corporate Reporting – creating the dynamics for change"

Dear Pantelis,

please find enclosed our answers to questions raised in appendix A of the FEE Cogito Paper entitled "The Future of Corporate Reporting – creating the dynamics for change".

As a general statement we would like to congratulate FEE on the intellectual rigor and conceptional strength of the "The Future of Corporate Reporting – creating the dynamics for change". The paper is bound to contribute materially to the debate about the future of Corporate Reporting - especially as we consider the concept of Core-More to be groundbreaking. We take liberty in attaching a paper which DVFA published jointly with PwC Germany in 2008 and which contains some of the ideas Core-More suggests e.g. the idea of having a reporting document enhanced with links to additional pieces of information.

Best regards,

A handwritten signature in blue ink, appearing to read "Ralf Frank", is positioned above the typed name.

Ralf Frank
Secretary General
DVFA Society of Investment Professionals in Germany