



VIEŠOJI ĮSTAIGA
LIETUVOS RESPUBLIKOS APSKAITOS INSTITUTAS

Stig Enevoldsen
Chairman
European Financial Reporting Advisory Group
Avenue des Arts
B-1040 Brussels
Belgium

14 April 2008

Dear Mr. Enevoldsen,

Comments on Draft Comment Letter on IFRIC Draft Interpretation D24

The Institute of Accounting of the Republic of Lithuania (the Board) is pleased to comment on the Draft Comment Letter on IFRIC Draft Interpretation D24 *Customer Contributions*.

We agree with EFRAG's comments that it is difficult to follow and understand the wording of Interpretation. We are not sure that it is possible to translate clearly *provide access to a supply of goods or services*. It is difficult in Lithuanian language to find appropriate words to explain what it is *provide access* or *access provider*. We believe that these words should be explained in the chapter of definitions. However we accept EFRAG's comments in general.

Sincerely,

Laimute Kazlauskiene

Director