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Re: ED Clarifications to IFRS 15 Revenue from Contracts with Customers

Dear Françoise,

We are pleased to have the opportunity to provide our comments on your draft comment letter in response to the IASB Exposure Draft *Clarifications to IFRS 15 Revenue from Contracts with Customers*.

We agree with the IASB clarifications included in the ED.

Should you need any further information, please do not hesitate to contact us.

Yours sincerely,

Angelo Casò
(Chairman)