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EFRAG
35 Square de Meeus
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22 June 2015

Re: ED Effective Date of IFRS 15 (Proposed amendments to IFRS 15)

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 Effective Date of IFRS 15 (Proposed amendments to IFRS 15).

We agree with the IASB proposal to defer the effective date of IFRS 15 Revenue from Contracts with Customers to 1 January 2018 (currently 1 January 2017).

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

Yours sincerely,

Angelo Casò
(Chairman)