

Roger Marshall
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04 June 2015

Dear Roger,

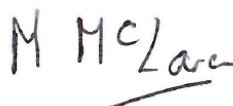
IASB Exposure Draft ED/2015/2 *Effective Date of IFRS 15 (Proposed amendments to IFRS 15)*

Thank you for providing the Financial Reporting Council (FRC) with the opportunity to comment on your draft comment letter to the IASB on the Exposure Draft ED/2015/2 *Effective Date of IFRS 15 (Proposed amendments to IFRS 15)*. We have included our response to the IASB for your information.

Like EFRAG, we support the IASB's proposal to defer the effective date of IFRS 15 *Revenue from Contracts with Customers* for one year to 1 January 2018. We believe that this deferral will provide companies with sufficient time to implement IFRS 15 provided that the further amendments to the Standard that will be consulted on later in 2015 are finalised in a timely manner and a stable platform is established.

If you would like to discuss these comments, please contact me or Rosalind Szentpéteri on 020 7492 2474.

Yours sincerely



Melanie McLaren
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