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Paris, **- 5 JUIN 2015**

Le Président

N°: **52**

Mr Roger MARSHALL
Acting Chairman
EFRAG Board
35 Square de Meeûs
B-1 000 Bruxelles

Re: Exposure Draft ED 2015/2- Effective date of IFRS 15 – EFRAG draft comment letter.

Dear Mr Marshall,

I am writing on behalf of the Autorité des Normes Comptables (ANC) to express our views on the above-mentioned draft comment letter on the Exposure Draft ED 2015/2 “Effective date of IFRS 15 – proposed amendments to IFRS 15”. This view results from the ANC’s due process, involving all interested stakeholders.

As already expressed, the ANC agrees with the proposed amendment to postpone the effective date of IFRS 15 to 1 January 2018. This position takes into account the fact that companies will need time to implement the expected further minor amendments to IFRS 15, and the fact that the FASB is about to postpone the implementation of this standard.

As a consequence, the ANC fully supports your comment letter to IASB.

If you want to further discuss, please do not hesitate to contact us.

Yours sincerely,



Patrick de CAMBOURG