

**Organismo Italiano di Contabilità – OIC
(The Italian Standard Setter)**
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International Accounting Standards Board

30 Cannon Street
London EC4M 6XH
United Kingdom

22 June 2015

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

Dear Sir/Madam,

We are pleased to have the opportunity to provide our comments on the 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)