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Paris, - 5 JUIN 2015

Le Président

N° : 53

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

Re: Exposure Draft ED 2015/1- Classification of Liabilities – proposed amendments to IAS1 – 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 2015/1 “Classification of Liabilities – proposed amendments to IAS1”. This view results of the ANC’s due process, involving all interested stakeholders.

The ANC agrees with the proposed amendments to IAS1 as they explicitly clarify the current understanding of the related amended paragraphs. 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