

**Organismo Italiano di Contabilità – OIC**  
**(The Italian Standard Setter)**  
Italy, 00187 Roma, Via Poli 29  
Tel. 0039/06/6976681 fax 0039/06/69766830  
e-mail: [presidenza@fondazioneoic.it](mailto:presidenza@fondazioneoic.it)

EFRAG  
35 Square de Meeus  
1000 Brussels  
Belgium

23 October 2015

**Re: ED Clarifications to IFRS 15 Revenue from Contracts with Customers**

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 *Clarifications to IFRS 15 Revenue from Contracts with Customers*.

We agree with the IASB clarifications included in the ED.

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

Yours sincerely,

Angelo Casò  
(Chairman)