

EFRAG
35 Square de Meeus
Brussels, B-1000
Belgium

commentletters@efrag.org

10 November 2015

Dear Sirs,

EFRAG Document for public consultation Re: Exposure Draft Conceptual Framework for Financial Reporting

We are the Quoted Companies Alliance, the independent membership organisation that champions the interests of small to mid-size quoted companies. Their individual market capitalisations tend to be below £500m.

The Quoted Companies Alliance is a founder member of EuropeanIssuers, which represents over 9,000 quoted companies in fourteen European countries.

We attach the response sent to the IASB Exposure Draft – Conceptual Framework for Financial Reporting, for your information. If you would like to discuss our response in more detail, we would be happy to attend a meeting.

Yours faithfully,



Tim Ward
Chief Executive

Encs: 1) Quoted Companies Alliance response to IASB Exposure Draft - Conceptual Framework for Financial Reporting