

EFRAG – European Financial Reporting Advisory Group
35 Square de Meeus
B-1000 Brussels
Belgium

By e-mail: Commentletter@EFRAG.org

14 December 2015

RE: EFRAG draft letter to the IASB – 2015 agenda Consultation

Dear Sir/Madam,

Please find attached our comment letter forwarded to IASB.

Kind regards,



Juan Jose ALBA RIOS

Chairman of EURELECTRIC's Market Committee



Bernhard WALTER

Chairman of EURELECTRIC's Working Group on
Financial Regulation & Market Integrity