



Association pour la participation des
entreprises françaises à l'harmonisation
comptable internationale



Mr. Didier Millerot

Head Financial Reporting and Accounting Unit
DG Internal Market and Services
European Commission

Rue de la Loi 200
BE-1049 Bruxelles

19 May 2014

Dear Mr Millerot

Re. BusinessEurope letter on Joint IASB / FASB Project on Lease Accounting

We are writing to lend our broad support to the comments and orientation of BusinessEurope's letter dated 15 May 2014 to the European Commission, which expressed its companies' reservations about the direction taken by the IASB in the development of its future standard on leases. We agree entirely with the recommendation that the IASB should not rush the finalisation of the project, but should take the time necessary to ensure that the future standard is "of high quality, based on sound concepts, acceptable to users and as little onerous as possible for preparers".

Yours sincerely/faithfully

ACTEO

Patrice MARTEAU
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