

International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
United Kingdom

Stockholm February 18, 2016

ED/2015/9

Transfers of Investment Property

Representing preparers' point of view, the Swedish Enterprise Accounting Group (SEAG) welcomes the opportunity to comment on the Exposure Draft (ED).

SEAG has taken the proposed amendments to IAS 40 into consideration and have no concerns. We refrain from leaving specific comments to the questions posed by the IASB in the ED.

Kind regards,

CONFEDERATION OF SWEDISH ENTERPRISE



Sofia Bildstein-Hagberg
Senior Adviser Financial Reporting
Secretary of the Swedish Enterprise Accounting Group

The Swedish Enterprise Accounting Group (SEAG) represents more than 40 international industrial and commercial groups, most of them listed. The largest SEAG companies are active through sales or production in more than 100 countries.