

EFRAG – European Financial Reporting Advisory Group
35 Square de Meeûs
B-1000 Brussels
Belgium
Att.: Vincent van Caloen and Robert Stojek
By e-mail: Commentletters@efrag.org

25 February 2016

Dear EFRAG Board,

**EFRAG Draft Comment Letter on the IASB's Exposure Draft ED/2015/9,
Transfers of Investment Property, Proposed amendments to IAS 40**

The Danish Accounting Standards Committee set up by "FSR – danske revisorer" considered this issue during its meeting today. Our comments are:

We have no objections to the EFRAG Draft Comment Letter or to the amendments proposed by the IASB.

However, we find that these are minor amendments, which are not urgent, and we would have preferred such amendments to be included in an Annual Improvement project.

If you like a clarification or wish to discuss the matter with us, please do not hesitate to contact us.

Kind regards

Jan Peter Larsen
Chairman of the Danish Accounting
Standards Committee

Ole Steen Jørgensen
Chief Consultant

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