



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

Stockholm September 20, 2017

Exposure Draft ED/2017/4
Property, Plant and Equipment — Proceeds before Intended Use
Proposed amendments to IAS 16

Representing preparers' point of view, the Swedish Enterprise Accounting Group (SEAG) welcomes the opportunity to comment on the Exposure Draft (ED). We agree with the proposed changes to IAS 16 and the reasons presented in the ED.

Yours sincerely,

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.