

The Swedish Financial Reporting Board

RFR-rs 2019:06

Mr, Jean-Paul Gauzès Chairman – EFRAG Board 35 Square de Meeûs B1-000 Bruxelles Belgium

Dear Mr Gauzès,

Re: EFRAG's Draft Letter to the European Commission Regarding Endorsement of the Interest Rate Benchmark Reform (Amendments to IFRS 9, IAS 39 and IFRS 7)

The Swedish Financial Reporting Board is responding to your invitation to comment on the Draft Letter to the European Commission Regarding Endorsement of the Interest Rate Benchmark Reform (Amendments to IFRS 9, IAS 39 and IFRS 7).

We support the draft endorsement advice.

If you have any questions concerning our comments please address our Executive member Mikael Scheja by e-mail to: Mikael.scheja@radetforfinansiellrapportering.se.

Stockholm, 9 October 2019

Yours sincerely

Anders Ullberg Chairman