



International Accounting Standards Committee
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DP Reducing Complexity in Reporting Financial Instruments

The Swedish Enterprise Accounting Group (SEAG) is a forum for Chief Accountants from the largest Swedish listed companies. SEAG is administered by the Confederation of Swedish Enterprise, to which most participating companies of SEAG are joined.

Representing preparers' point of view, SEAG welcomes the opportunity to comment on the abovementioned discussion paper.

We sincerely question the basic assumption of the DP that full use of fair value measurement contributes to reduce the alleged complexity of IAS 39. Instead we support the comments made by the Swedish Financial Reporting Board on the DP.

We are pleased to be at your service in case further clarification to our comments will be needed.

Yours sincerely,

CONFEDERATION OF SWEDISH ENTERPRISE

Carl-Gustaf Burén
Secretary of the Swedish Enterprise Accounting Group