



REDOVISNINGSRÅDET

ERAG European Financial Reporting Advisory Group
Att Stig Enevoldsen
13-14 Avenue des Arts
B-1210 Brussels
Belgium

Dear Stig,

Adoption of IFRIC 12 *Service Concession Arrangements*

The Swedish Emerging Issues Task Force appreciates the opportunity to respond to your draft letter to the General Director of the Internal Market recommending adoption of IFRIC 12 *Service Concession Arrangements* published by the IFRIC .

We support your recommendation to its adoption.

Stockholm 27 February

THE SWEDISH EMERGING ISSUES TASK FORCE

Dennis Svensson
Managing director