



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

Stockholm 15 January 2016

Exposure Draft ED/2015/9 Transfers of Investment Property

FAR, the Institute for the Accountancy Profession in Sweden is responding to your invitation to comment on the exposure draft *ED/2015/9 Transfers of Investment Property*.

FAR agrees with the IASB's proposal to amend paragraph 57 of IAS 40 Investment Property as set out in this exposure draft.

FAR

A handwritten signature in blue ink, appearing to read 'P. Lundqvist'.

Pernilla Lundqvist
Chairman Accounting Practices Committee