

Rådet för finansiell rapportering

The Swedish Financial Reporting Board

RFR-rs 2009:18

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

Dear Sirs,

Re: IFRIC Draft Interpretation D25 – Extinguishing Financial Liabilities with Equity Instruments

This is the Swedish Financial Reporting Board's response to your invitation to comment on the IFRIC Draft Interpretation D25 – Extinguishing Financial Liabilities with Equity Instruments.

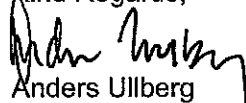
We support that the IFRIC, to eliminate diversity in practice, issues guidance on transactions where equity instruments are issued to extinguish financial liabilities.

Our view is that the IFRIC's conclusions are correct and well founded.

If you have any questions concerning our comments please address our Executive member Carl-Eric Bohlin by e-mail to: carl-eric.bohlin@radetforfinansiellrapportering.se.

Stockholm, September 14, 2009

Kind Regards,



Anders Ullberg
Chairman