

# Rådet för finansiell rapportering

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

Dear Sir David,

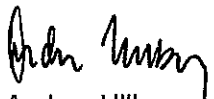
## Re: IASB Exposure Drafts

We note from the IASB Work Plan that a significant number of exposure drafts have been, and are expected to be, submitted during the first half of 2010. Although we realise that the accumulation may to a certain extent be outside the IASB's control, future plans must allocate drafts more evenly during the year. This is important to ensure that enough time is spent on the preparation of effective and useful comment letters. In particular, for standard setters, such as the Swedish one, whose work is essentially committee based, the resources will be significantly stretched under a situation such as the one we are now facing.

Consequently, for us and other standard setters to be able to deal with the present situation, we ask you to extend the comment dead lines as much as possible.

Stockholm, April 9, 2010

Yours sincerely,



Anders Ullberg  
Chairman