

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

13 December 2010

## **Exposure Draft Ed/2010/9 Leases**


Dear Sirs,

The Swedish Trade Federation (*Sw. Svensk Handel*) is an organization that deals with economic policy and employer issues on behalf of Swedish companies involved in commerce. The Swedish Trade Federation represents 13,000 small-sized, medium-sized and large-scale enterprises with a work-force of nearly 275,000 employees.

The Swedish Trade Federation has been given the opportunity to comment on the Exposure Draft ED/2010/9 Leases (the "Exposure Draft"), and these are our comments.

Hereby the Swedish Trade Federation would like to express our disagreement with the suggested standard. The main reason for this is that we consider that the standard will not be significantly improved. It contains elements of uncertainty in areas such as possibilities to extend leases. There is also a lack of in-depth study of the implications that the standard could cause and its implementation would entail a substantial increase in costs for companies.

Yours faithfully,

  
Dag Klackenber  
Managing director