

Technical Director  
International Public Sector Accounting Standards Board  
International Federation of Accountants  
277 Wellington Street West  
Toronto, Ontario, Canada M5V 3H2

29<sup>th</sup> September 2009

## **ED 42 Improvements to IPSASs**

FAR SRS, the Institute for the Accountancy Profession in Sweden, is responding to your invitation to comment on the exposure draft *ED 42 Improvements to IPSASs*.

### **General Comment**

FAR SRS supports the IPSASB's strategic objective in converging IPSASs with IFRSs regarding all areas where there are no specific public sector reasons for departure.

FAR SRS

Magnus Fagerstedt  
*Chairman FAR SRS Public Sector reference group*