

**From:** [Nick Maguire](#)  
**To:** [Asbcomment Letters](#)  
**Subject:** Pool Reinsurance (Nuclear) Limited  
**Date:** 30 April 2012 12:07:05

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Dear Sirs

I am writing regarding the debate around the proposed changes to UK GAAP.

Whilst I understand fully the reason for the changes, the one thing I would like the Board to consider is the potential cost and administrative burden these changes may have on small companies similar to Pool Reinsurance (Nuclear) Limited.

The company is regulated by the FSA and as such is already subject to additional reporting. Any additional reporting and disclosure requirements will increase the cost base whilst not necessarily adding a great deal to the understanding of the accounts by interested parties.

If you have any questions please contact me at the address below.

Yours sincerely,

Nick Maguire  
Chief Financial Officer

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