

## Susan Kemp

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**From:** Peter Williams <peter.williams@aonhewitt.com>  
**Sent:** 29 January 2016 15:29  
**To:** UKFRS  
**Subject:** FRED 62 - draft amendments to FRS 102

Aon Hewitt agrees with the proposed amendments to FRS 102 set out your consultation dated November 2015 and we also agree that a swift implementation is sensible, to avoid schemes having to do one thing in the first year and then switch.

Regards

**Peter Williams FIA | Principal Consultant**

**Aon Hewitt** | Retirement and Investment Business  
Parkside House, Ashley Road | Epsom, Surrey | KT18 5BS  
t +44 (0)1372 733763  
[peter.williams@aonhewitt.com](mailto:peter.williams@aonhewitt.com) | [www.aon.com](http://www.aon.com)

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