

Jenny Carter
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By email to: ukfrs@frc.org.uk

30 October 2014

Dear Ms Carter

FRED 55: Draft Amendments to FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* – Pension Obligations

Deloitte LLP is pleased to respond to FRED 55: Draft Amendments to FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* – Pension Obligations. We support the proposed amendments to FRS 102 for the reasons set out in the FRED.

We would be happy to discuss our letter and the draft proposals with you. If you have any questions, please contact Peter Westaway (020 7007 9024 or pwestaway@deloitte.co.uk) or Ken Rigelsford (020 7007 0752 or krigelsford@deloitte.co.uk).

Yours sincerely



Veronica Poole
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