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3 December, 2008

Dear Mr Leonard

Re: The Auditor's Report on Financial Statements (September 2008)

Thank you for sending me a copy of the above exposure draft.

I have looked at the proposed auditor's report (pp.11-12) and I welcome the simplification of this document. I think people do need to have an understanding of auditing and, therefore, I feel that inserting a web reference, to the scope of an audit and the auditor's reporting responsibilities, is appropriate.

The phrase "a true and fair view" is something of an enigma and one has to wonder whether it is really helpful in terms of communication with the reader of the audit report.

Yours sincerely

Dr Andrew Higson