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Dear Hazel

**Consultation on amendments to the APB Ethical Standards for Auditors**

We welcome the opportunity to comment on the above consultation.

BDO LLP is the United Kingdom member firm of the BDO international network, the world's fifth largest accountancy organisation.

Our comments on your detailed questions are set out below:

1. We support the proposals to extend the transitional period in respect of ES 5 paragraph 95 from 31 December 2011 to 31 December 2014 which will enable firms to fulfil their obligation regarding engagements in-progress.
2. We believe the proposed revised Appendix to ES1 is appropriate.

If you have any queries in relation to our response, please do not hesitate to contact David Isherwood, the firm's Ethics Partner.

Yours sincerely

BDO LLP

