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For the attention of Hazel O'Sullivan

2 December 2011

Dear Hazel

CONSULTATION ON AMENDMENTS TO THE APB ETHICAL STANDARDS FOR AUDITORS

Mazars is an international organisation specialising in audit, accounting, tax and advisory services. As an organisation we possess a desire to adhere to strong quality guidelines with a determination to comply with the highest technical and ethical standards.

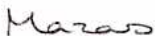
Mazars is pleased to comment on the Auditing Practices Board's "Consultation on amendments to the APB Ethical Standards for Auditors".

GENERAL COMMENTS

We support the proposed changes and believe both to be appropriate. We have no further comments on the specific questions.

Should you wish to discuss this further please contact Kim Hurst on +44 (0) 207 063 4369.

Yours faithfully



Mazars LLP

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