

Susan Kemp

From: John Graham-Brown [John.Graham-Brown@bpia.eu]
Sent: 27 January 2010 09:39
To: UK Gaap
Subject: UK GAAP-AIC SORP

Blue Planet manages & administers 12 Investment Trusts. The AIC has been issuing SORPs since 1995 and we are firmly of the view that its SORPs, issued in accordance with the ASB's code of practice, have been a major factor in harmonising accounting practice across the industry, thereby helping to create the high level of financial reporting which shareholders and other stakeholders benefit from today. We therefore support their view that they should continue to be able to issue SORPs which regulate the way Investment Trusts report.

John Graham-Brown

Finance Director

john.graham-brown@bpia.eu

T 0131 466 6666 | F 0131 466 6677

W www.bpia.eu

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Greenside House
25 Greenside Place
Edinburgh

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