

Mr P George
Director of Auditing
Financial Reporting Council
Aldwych House
71-91 Aldwych
London
WC2B 4HN



27 June 2008

Dear Paul

Re: Audit Quality Framework

Having reviewed the Audit Quality Framework I have no specific suggestions for improvement.

It is a very handy aide memoire which I will definitely use for our next formal review.

Regards,

PP Cwood

Chris Willford