



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

6 June 2008.

Dear Mr. George,

AUDIT QUALITY FRAMEWORK

Thank you for providing us with your publication detailing the Audit Quality Framework.

I have discussed this with the Chair of our Audit Committee and we are very supportive of the principle of improving communication between stakeholders with regard to audit quality. We agree with the Drivers and Indicators detailed in the publication and do not have any suggested amendments at this stage.

Yours sincerely,



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Finance Director

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