

# Cookson



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**Robert Beeston**  
**Chairman**

9 May 2007

Sir Christopher Hogg  
Financial Reporting Review Panel  
Aldwych House  
71-91 Aldwych  
London WC2B 4HN

Dear Sir Christopher

Thank you for your letter of 18 April enclosing the recently published FRC consultation paper on the impact of the Combined Code.

Compliance with the Combined Code is obviously an extremely important and time-consuming factor these days and we appreciate the opportunity to put forward our views. However, we have no issues with the Combined Code at this point but would suggest the FRC remain alert to monitor the impact of the present large volume of new accounting requirements and company law changes and to resist, wherever possible, the introduction of further regulatory burdens until such time as these have been implemented within organisations.

I look forward to receiving further updates in due course.

Yours sincerely

R G Beeston

PS I note that your previous correspondence was sent to our old Strand address. Would you kindly note the new address as above.