

Scottish & Newcastle

3 September 2007

Ms Christina Trickett
Professional Oversight Board of the FRC
5th Floor
Aldwych House
71-91 Aldwych
LONDON
WC2B 4HN



Dear Ms Trickett

**Reporting on Audit Quality
Annual Report from the Audit Inspection Unit and
Public Consultation on Implementing a New Approach to Reporting
on Audit Quality**

I have reviewed the Consultation document that was issued in June. I fully support the proposals made in the document as a pragmatic approach to providing more transparency.

Yours sincerely

A handwritten signature in black ink, appearing to read "Ian Mchoul".

IAN MCHOUL

Group Finance Director

cc Sir Brian Stewart

