

Direct: 020 7467 2948 (Tel)
Email: graham.roberts@britishland.com

4th September 2007

Sir John Bourne KCB
Chairman
Professional Oversight Board
Financial Reporting Council
Aldwych House
71-91 Aldwych
London
WC2B 4HN



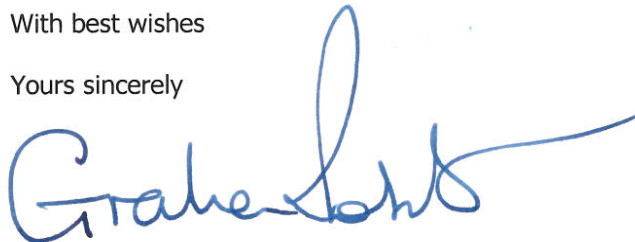
Dear Sir John

Public Consultation on Implementing a New Approach to Reporting on Audit Quality

I read the proposed changes to the reporting on audit quality monitoring and have discussed it with Robert Swannell, Chairman of our Audit Committee. In brief, we are supportive of all the proposals.

With best wishes

Yours sincerely

A handwritten signature in blue ink, appearing to read "Graham Roberts". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Graham Roberts
FINANCE DIRECTOR

c.c. Paul George