

Sirs,

I write in my capacity as audit committee chair of Park Group plc (Park), and AIM listed company, with comments on the above referenced ED.

- Overall, I support the ED recommendations – indeed, at Park, audit and non-audit services are separated as a matter of course;
- As an AIM listed entity Park is not currently required to obtain an interim review from its auditors and does not do so. However, Park makes use of its auditors in order to perform limited agreed upon procedures over the interim consolidation and workbooks, which ultimately support the interim report published by Park;
- My concern is that as these limited agreed upon procedures, that build on audit work from year end and so can only be efficiently and effectively performed by Park's auditors, are unseen externally, they might not be included within the list of permitted services that are deemed to closely relate to the audit.

I trust you will reflect on these comments when finalising the ED.

Yours faithfully

***John Gittins***