

Linda Feeney

From: Dave Walters (UK) <dave.walters@pwc.com>
Sent: 01 September 2020 18:23
To: UKFRS
Subject: PwC Response to FRED 75 consultation

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PwC Response to FRED 75 consultation

This letter sets out PwC's response to the FRC's FRED 75 consultation.

By email to: ukfrs@frc.org.uk

Easton Bilsborough Financial Reporting Council 8th Floor 125 London Wall London EC2Y 5AS

1st September 2020

Dear Sir

FRED 75 Draft amendments to FRS 104 Interim Financial Reporting

We welcome the opportunity to comment, on behalf of PricewaterhouseCoopers LLP on FRED 75, Draft amendments to FRS104 Interim Financial Reporting.

We agree with the proposed changes.

Our responses to the questions asked by the FRC are given in the appendix to this letter. If you have any questions or would like to discuss any of the comments we have made in this letter, please contact Dave Walters on 07720 555388.

Yours faithfully



PricewaterhouseCoopers LLP

Appendix

Question 1 Do you agree with the proposed amendments to FRS 104? If not, why not?

We agree with the proposed amendments.

Question 2 In relation to the Consultation stage impact assessment, do you have any comments on the costs and benefits identified? Please provide evidence to support your views.

We have no comments.

Dave Walters

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