

30 April 2021

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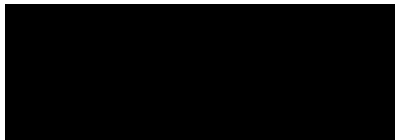
Dear Mr Bilsborough

FRED 78: Draft amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime - COVID-19-related rent concessions beyond 30 June 2021

Deloitte LLP welcomes the opportunity to comment on *FRED 78: Draft amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime - COVID-19-related rent concessions beyond 30 June 2021*. We agree with the proposed amendments and concur with the FRC's conclusions in the impact assessment.

If you have any questions, please contact Robert Carroll on 020 7303 2458 or rcarroll@deloitte.co.uk.

Yours sincerely



Veronica Poole

UK National Head of Accounting and Corporate Reporting
Deloitte LLP