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Our ref

For the attention of: Easton Bilborough

10 February 2020

Dear Mr. Bilborough

FRED 73 FRS 101 Reduced Disclosure Framework: 2019/20 cycle

We welcome the opportunity to comment on the draft amendments set out in Financial Reporting Exposure Draft 73 (FRED 73).

We agree with the proposals.

Please contact Claire Stagg on 0207 311 3761 should you wish to discuss.

Yours sincerely

KPMG LLP