



**KPMG LLP**  
**Audit**  
15 Canada Square  
London E14 5GL  
United Kingdom

Tel +44 (0) 20 7311 1000  
Fax +44 (0) 20 7311 3311

Financial Reporting Council  
8<sup>th</sup> Floor  
125 London Wall  
London  
EC2Y 5AS

Our ref ce

For the attention of: Mei Ashford

2 February 2018

Dear Ms Ashford

***FRED 69 FRS 101 Reduced Disclosure Framework: 2017/18 cycle***

We welcome the opportunity to comment on the 2017/18 cycle of amendments to FRS 101 set out in Financial Reporting Exposure Draft 69 (FRED 69).

We agree with the proposals.

Please contact Colin Edwards on 0207 694 8085 should you wish to discuss.

Yours sincerely

KPMG LLP