

Susan Kemp

From: Mike Nokes [mjn7@ntrs.com]
Sent: 28 January 2010 17:05
To: UK Gaap
Subject: Accounting Standards Board's (ASB) Proposals on the Future of UK GAAP

Dear Sirs

I am writing on behalf of the Board of Baring Emerging Europe PLC in connection with the ASB's proposals that the Association of Investment Companies (AIC) SORP should be withdrawn as part of the proposal that all investment companies adopt IFRS. The Board's view is that the SORP should be retained and that it continue to be developed in accordance with the ASB's existing code of practice.

Yours faithfully

Mike Nokes
Company Secretary, Baring Emerging Europe PLC



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