

# SUGARWHITE ASSOCIATES

Chartered Accountants  
& Registered Auditor

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29th November 2011

Rufus Rottenberg,  
BIS,  
Spur 2,  
3rd Floor,  
1 Victoria Street,  
London SW1H 0ET

Dear Mr Rottenberg,

**RE: CONSULTATION ON AUDIT EXEMPTIONS**

We are a firm of accountants established over 50 years ago. We are happy to see that the consultation is to broaden the audit exemptions. We agree with this and would agree with the proposal:-

a) Namely, that the changes should apply to entities financial years ending on or after 1st October 2012.

Yours faithfully,



SUGARWHITE ASSOCIATES