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CHARTERED ACCOUNTANT

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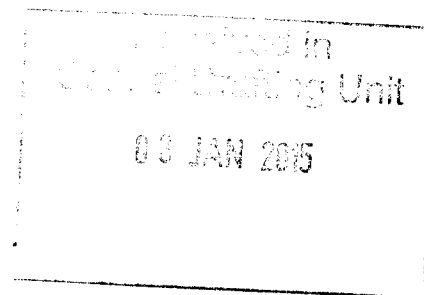
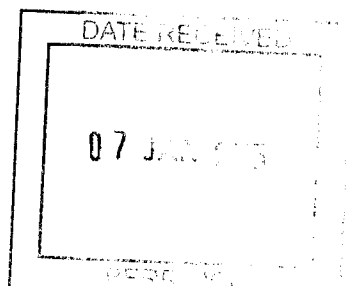
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Rt. Hon Vince Cable  
Department for Business  
Innovation and Skills  
1 Victoria Street  
London  
SW1H 0ET



Dear Mr Cable,

**Small company accounting requirements**

I am sure the whole accounting profession welcomed the increase in the limits to qualify for small company accounting concessions. Saving clients a lot of unnecessary costs.

Please consider also raising the audit limits to the same level as well. As an accountant acting for small and medium sized businesses I am finding more and more clients are breaking these old audit limits. This means they are then subject to an audit costing probably at least ten thousand pounds. They get very little benefit from this and indeed it is an unnecessary burden on their management time.

If you want to help SME's raise the audit level!

Yours sincerely,

A.J. Lewis