

1 September 2020

Easton Billsborough
Financial Reporting Council
8th Floor
125 London Wall
London
EC2Y 5AS

By email: ukfrs@frc.org.uk

Dear Mr Billsborough

FRED 75: Draft amendments to FRS 104 *Interim Financial Reporting – Going concern*

Deloitte LLP welcomes the opportunity to comment on FRED 75 *Draft amendments to FRS 104 Interim Financial Reporting - Going concern*. We agree with the proposed amendments and concur with the FRC's conclusions in the impact assessment. We have no further comments to add.

If you have any questions, please contact Robert Carroll on 020 7303 2458 or rcarroll@deloitte.co.uk.

Yours sincerely



Veronica Poole

UK National Head of Accounting and Corporate Reporting
Deloitte LLP