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Consultation Paper: Proposal to amend the definition of 'Listed Entity'

KPMG welcome the opportunity to comment on the Irish Auditing & Accounting Supervisory Authority's (IAASA) amendment to the definition of a 'listed entity' in the IAASA Glossary of Terms, which defines the terms used in the Irish auditing and assurance standards.

We agree with IAASA's proposal to amend the definition in the Irish auditing framework to better align with the International Auditing and Assurance Standards (IAASB) definition and we support the clarification provided in respect of its applicability to special purpose vehicles (SPVs).

If you have any questions or require further information, please do not hesitate to contact me.

Yours faithfully,

Daniel O'Donovan
Principal, Department of Professional Practice

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