

## UKLA Procedural Note

### UKLA Standard comments

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Ref: UKLA / PN / 906.1

This procedural note is intended to provide guidance for issuers and their advisers when they are addressing UKLA comments sheets.

Standard comments are enquiries made by the UKLA in vetting documents which are applicable to a number of transaction types with common characteristics. These comments can usually be recognised on the comments sheet by their placing at the end of the document and their lack of page references.

Comment sheets should be returned to us without omission and all responses, including those for standard comments, should be full and considered. When addressing UKLA comments sheets on behalf of premium listed issuers, sponsors should be aware of the fact that the principle of due care and skill (LR 8.3.3R) applies to the completion of UKLA comments sheets, including standard comments.