#### <<Date>>

Dear <<Name>>,

**RE: <<Superannuation Fund Name>>**

**<<Investment Name>>**

**Investor No: <Investor Number>**

As part of our normal audit procedures relating to the above mentioned Superannuation Fund, we ask that you confirm direct to us the following items in respect of the Fund for the year ended **30 June 2020**.

1. Confirmation of the net market value (in accordance with Australian Accounting Standard AAS 25) of the Funds investments as at **30 June 2020,** providing details as follows:

* Units held at 30 June 2020
* Redemption price per unit
* Net market value of investment at 30 June 2020

2. A copy of your auditor's "**comfort letter**" on the internal systems and controls of the <<Name of Investment Manager>>, setting out the scope of the work they have performed. Generally we would expect that your auditors already have a standard letter setting out the scope of their audit work and accordingly we would expect that they will be able to provide a letter **without incurring any additional costs**.

1. A copy of your auditor’s **“comfort letter”** regarding compliance of the Risk Management Statement. This should state that the Risk Management Statement complies with the APRA Circular II.D.7, as well as a copy of the Risk Management Statement.
2. Confirmation as to whether the assets of the Fund are in **a Pooled Superannuation Trust** (PST), and whether the investment income earned by the Fund is income net of investment tax liability.
3. Please provide a detailed transaction listing for the year ended **30 June 2020** to support the above confirmations.

Please forward your reply directly to <<Contact at audit firm>> of <<Name of audit firm>>, <<Address of audit firm>>, or by fax on <<Fax no. of audit firm>>.

Yours sincerely

<<Name of audit firm>>,

<<Contact at audit firm>>