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DUESBURYS GIPPSLAND ACCOUNTANTS
 PO Box 17,
 FOSTER, VIC. 3960

LETTER OF ENGAGEMENT AND AUTHORITY

I hereby appoint you as my Accountant and set out particulars of the terms of your appointment.
 You will be responsible for the following:

- Preparation of annual (and periodic where necessary) financial statements and taxation returns.
- Preparation of annual and/or quarterly business activity and/or instalment activity statements.

Where relevant:

- Advising on the maintenance of accounting and internal control systems.
- Special assignments in the form of management consulting, estate and financial planning, business acquisitions and related matters as required.
- Provision of other advice felt beneficial, or as required of you from time to time, including assistance with Social Security Matters.
- You will not be required to audit the statements prepared or express any opinion as to the truth and fairness of those statements unless specifically requested and agreed in writing to do so. Consequently, I am aware that the normal form of disclaimer used in these circumstances will be attached to the financial statements.
- Your involvement in this type of engagement is not expected to disclose fraud, defalcations, or other irregularities which may occur. However, any material weakness in my accounting or internal control system which comes to your notice should be drawn to my attention.
- I will be responsible for maintaining and regularly balancing books of account and obtaining and retaining all necessary taxation receipts.
- I acknowledge having received and understood your explanation of the substantiation requirements for tax claims from July 1st, 1986. It is understood that claims will only be made in line with these requirements, but that it will be sufficient for you to rely on my assurance that the necessary substantiation is held by me, even if not necessarily produced to you.
- I acknowledge that your firm lodges most tax returns by electronic lodgement, and I consent to the lodgement of all relevant tax returns electronically.
- I authorise you to pay any trust money including tax refunds from the Australia Tax Office received by you on my account into a trust account, as defined by the ICAA By Laws. The trust account is held at the ANZ Bank, Foster and is entitled "Duesburys Gippsland Trust Account". I further authorise you in consideration of work done under this engagement, after the elapse of 14 days from tender of your account to me for work done, to deduct from trust money so held the amount of the account rendered.
- I further authorise the ICAA to use any information on my file or records for the sole purpose of its audit and quality assurance reviews as set out in the said Articles, By Laws and Professional Statements.
- Further, I hereby authorise you to request and obtain whatever information is required by you from time to time to fulfil the above obligations, in particular (but not restricted to) Banks, Milk Companies, Stock Agents, Creditors, Dept. Of Social Security, Child Support Agency, etc. I also authorise these bodies (Banks etc.) to provide you with any information requested by you and authorise you to act on my behalf in fulfilling my Department of Social Security obligations.
- In so far as this appointment relates to work to be done in relation to a company or trust, I/We as directors agree herewith to personally guarantee the payment of the amounts due to you for work done pursuant to this engagement.
- Our terms of payment are strictly 14 days from the date of invoice, unless prior signature authorising fee deduction from ATO refund cheque via the Duesburys Trust Account. We will provide an itemised account of professional fees, costs and disbursements on all invoices.
- In the event of the account being in default and being referred to an external party for collection the customer shall be liable for all resulting costs arising from the recovery, including commission which would be payable in the account is paid in full and legal costs including demand costs.

These appointment conditions will be effective for future years unless we notify you to the contrary.

Date: Signed

Acceptance of Appointment

We, Duesburys Gippsland, hereby accept this appointment on the terms described above.

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 Duesburys Gippsland