



Australian Government
Australian Taxation Office

Bellas Accountants
Attention Paul Bellas
PO Box 428
STONES CORNER QLD 4120

Reply to: PO Box 3578
ALBURY NSW 2640

Our reference:
Contact officer:
Phone:
Fax:
ABN:

29 November 2011

Completion of review - large auditing entity of self-managed superannuation funds (SMSFs)

Dear Mr Bellas

We have completed our review of Bellas Accountants in respect of its role as auditor of SMSFs for the 2009-10 year of income.

We are satisfied that the internal controls you apply are of a **high standard** in terms of maintaining the integrity of the audit process, and that your SMSF audits meet the requirements under the *Superannuation Industry (Supervision) Act 1993* and the recognised auditing standards. We are of the view that no further action is required.

Thank you for your time and co-operation during the review.

More information or help

If you have any questions, please phone between 8.00am and 5.00pm, Monday to Friday, and ask for

What you need when you phone us

We need to know we are talking to the right person before we can discuss your tax affairs. We will ask for details only you or someone you have authorised would know. An authorised person is someone who you have previously told us can act on your behalf. It will help if you quote 'Our reference', which you will find at the top of this letter. If you can, please have your tax file number (TFN) or Australian business number (ABN) with you.

Yours sincerely

Neil Olesen
Deputy Commissioner of Taxation