KINGSTON & KNIGHT



Limitation of liability

As a practitioner/firm participating in a scheme approved under Professional Services Legislation, our liability may be limited under the scheme.

Fees

We look forward to full co-operation with you / your administration and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit. Our fee will be billed as work progresses and will be based on the time required to complete the engagement. Any out of pocket expenses will be billed separately. Further, where a contravention report needs to be lodged with the ATO, an additional fee will be charged for the preparation and lodgement of the contravention report.

Other

This letter will be effective for future years unless we advise you of its amendment or replacement, or the engagement is terminated.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our financial audit and compliance engagement of Hood Superannuation Fund.

Yours faithfully,

Mr. Michael Raffoul

Milland

SMSF Auditor Registration No: 100265183

Acknowledged on behalf of the trustees of the Hood Superannuation Fund

David Hood

Director of Hood Transport Services Pty Ltd