

12 December 2018

Stirling Warton Taylor
11th Floor, St James Centre
111 Elizabeth Street
SYDNEY NSW 2000

LETTER OF REPRESENTATION

Dear Sirs,

**RE: EAGLE SWORD SUPERANNUATION FUND
AUDIT FOR 30 JUNE 2018**

In connection with your audit examination of Eagle Sword Superannuation Fund (the Fund) for the year ended 30 June 2018, on behalf of the Trustee, I hereby confirm, at your request, that to the best of my knowledge and belief, the following representations relating to the Fund are correct:

Accounting Policies

The Trustee is responsible for the presentation in the financial statements of the changes in net assets/operating statement for the period and the statement of financial position at balance date, in conformity with generally accepted accounting principles and in accordance with the relevant statutory requirements and applicable Accounting Standards.

All the significant accounting policies of the Fund are adequately described in Note 1 to the accounts and are consistent with the policies adopted last year.

Accounts

The financial statements have been drawn up by the Trustees so as to give a true and fair view of the state of affairs of the fund as at 30 June 2018, and for the result for the year ended on that date.

Borrowings

- The Trustee did not lend money or give other financial assistance to a member or relative of a member;
- The Trustee did not borrow or maintain an existing borrowing of money; and
- The Trustee did not give a charge over, or in relation to, an asset of the Fund.

Derivatives

- The Fund did not invest in derivatives contracts during the period ended 30 June 2018.

Governing Rules

The Fund is being conducted in accordance with its governing rules.

Legislative Requirements

The Fund is being conducted in accordance with the Superannuation Industry (Supervision) Act 1993, and the Superannuation Industry (Supervision) Regulations.

I confirm that the Trustee has distributed all required reports to members, annual information about the Fund, and exit information on leaving the fund. This information has been distributed within the time limits set out in Superannuation Industry (Supervision) Act 1993 and Regulations.

There are no breaches or possible breaches of laws or regulations whose effects should be considered for disclosure in the financial statements and to APRA.

Subsequent Events

No events or transactions have occurred since 30 June 2018, or are pending, which would have a material effect upon the fund's state of affairs at the date, or which are of such significance in relation to the fund's affairs as to require mention in notes to the financial statements in order to ensure they are not misleading as to the state of affairs or its gains or losses or movement in members' funds.

Yours faithfully



A L Edwards
On behalf of the Trustee
Eagle Sword Pty Limited