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**ESTATE PLANNING
COMMERCIAL
PROPERTY
WILLS**

28 February 2008

Mr. Peter Johnson
CST Corporate Solutions Pty Ltd
Locked Bag 2
NARALLEN NSW 2567

AND BY EMAIL: peterjohnson@cst.com.au

Dear Peter,

RE: REVIEW OF YOUR SMSF TRUST DEED RULES

I refer to your request that I carry out a review of your SMSF Rules versions 4.01 and 4.02 as prepared by Access Business Lawyers covering the period 1 May 2007 to the date of this letter.

The purpose of this review is to provide advice to SMSF auditors. The advice relates to funds using these rules as at 30th June 2007. You are concerned about these rules complying with the Superannuation Industry Supervision Act 1993 (SISA).

I can advise that following my review of both versions of the rules any regulated self managed superannuation funds using these versions of the rules as at 30 June 2007 are operating with a deed that fully complies with the SISA legislation.

You may forward this letter to any auditors of SMSF's so that they may use it to assist with their audit process.

Yours faithfully,

Martin JH Craig
MARTIN JH CRAIG