

From: Euan [mailto:epoulton@exemail.com.au]
Sent: Friday, 30 June 2006 10:09 AM
To: AASB Mailbox
Subject: ED148

Dear Sir

I support any effort to ensure the Reporting Entity Concept is maintained and object to the proposed amendment as set out in paragraph 7

Yours faithfully
Euan Poulton FCA