

**From:** Keith Robinson [mailto:KAR@robinsonsca.com.au]  
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**To:** AASB Mailbox  
**Subject:** Reporting Entity concept

I have received an e-mail from the ICAA advising that it is currently being considered that the lodging of financial statements with a regulator would basically deem an entity to be a reporting entity.

This is a farcical position. About as farcical that the criteria for classification as a large proprietary company has remained unchanged for many years.

Do something to stop the situation where many privately owned companies are deemed to be a reporting entity just because they are required to lodge financial statements for example with ASIC.

Regards,

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