

From: Fiona Galbraith
Sent: Monday, 3 March 2014 5:14 PM
To: AASB Mailbox
Subject: AASB 105X Superannuation entities - fatal flaw comment process

The Chairman
Australian Accounting Standards Board
PO Box 204, Collins Street West Victoria 8007

Dear Sir,

ASFA has canvassed feedback from its members in relation to the proposed new accounting standard: AASB 105X Superannuation entities, issued for 'fatal flaw' review on 20 December 2013. We advise that none of our member have raised any fatal flaws in relation to the proposed standard. As such, we did not have any fatal flaw comments to provide to you.

ASFA is a non-profit, non-politically aligned national organisation. We are the peak policy and research body for the superannuation sector. Our mandate is to develop and advocate policy in the best long-term interest of fund members. Our membership, which includes corporate, public sector, industry and retail superannuation funds, plus self-managed superannuation funds and small APRA funds through its service provider membership, represent over 90% of the 12 million Australians with superannuation.

Regards

Fiona Galbraith

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