

Our ref: W060 06J

Level 10, Wollongong University College House
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21 August 2006

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Garry Poole
Chief Executive
Wellington City Council
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WELLINGTON

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Dear Garry

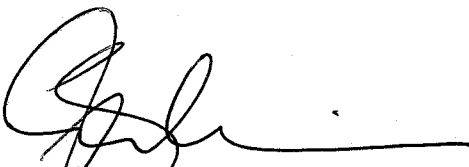
AUDIT FOR THE YEAR ENDING 30 JUNE 2006

We have substantially completed the audit of Wellington City Council and group for the year ended 30 June 2006.

The purpose of this letter is to advise you that should Council approve the group financial statements in their present form (updated for appropriate contingent liability disclosures) and provide the requested letter of representation, I expect to be in a position to issue an unqualified audit opinion on 30 August 2006.

I would like to take this opportunity to thank you and your staff for your assistance during the audit and the proactive approach to addressing issues that arose. This assisted in the speedy resolution of any issues, and the timely completion of the audit.

Yours sincerely



Rudie Tomlinson
Director