

22nd July 2010

[TITLE] [FIRST NAME] [SURNAME]
[POSITION]
[COMPANY]
[ADDRESS]
[SUBURB] [STATE] [POSTCODE]

Dear [FIRSTNAME],

The Accounting Professional & Ethical Standards Board (APESB) recently issued an Exposure Draft APES 230 Financial Advisory Services for public comment.

The exposure draft and the media release are enclosed for your perusal and is also available from the home page of our website www.apesb.org.au.

The Professional and Ethical Standards issued by the APESB are binding on the members of the following three professional accounting bodies in Australia:

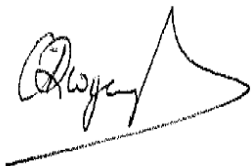
- Institute of Chartered Accountants in Australia;
- CPA Australia; and
- National Institute of Accountants.

If you or your organisation provide financial advice and employ members of the three accounting bodies then this proposed standard is relevant to you.

We encourage you to read it and provide any comments you have by 15th September 2010.

Thank you.

Kind regards,



Channa Wijesinghe
Technical Director