24 March 2010

Adviser bulletin

PMS and PSF financial year end cut-offs

Processing cut-off times
As we approach the end of the financial year, please note the cut-off times for our products and services outlined in the table on page 2. We will make every endeavour to complete your requests before financial year end, however, we cannot guarantee any requests received after the cut-off time will be processed and reported to clients within the current financial year.

Year end reporting
After the current financial year has ended, we will provide reporting to you and your clients. Please see the table on page 3 for more details.

Important information about year end procedures for PSF
For the financial year ended 30 June 2010, the following will apply:

- Any Funds with a negative cash balance during the 2009/10 financial year, outside of SIS guidelines, will receive an audit qualification. This will be recorded in the APRA lodgement and may have taxation implications for the Fund.

- For any Funds that hold assets for which we have not received Tax Statements by 30 September, those Funds' APRA lodgements may include an estimated tax position based on last year's or interim distribution statements. We may, at the client's expense, re-lodge Fund accounts if the tax information changes on receipt of the Tax Statement.

- Any Funds that hold private unit trusts and do not forward audited financial statements to us by 30 September may receive an audit qualification. This will be recorded in the APRA lodgement and may have taxation implications for the Fund.

If you have any questions, please contact the Client Services Team on 1800 254 180 or aetclientservices@aetlimited.com.au

Yours sincerely

Client Services Team
Australian Executor Trustees Limited

Australian Executor Trustees

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Year end cut-offs for 30 June 2010

Cut-off	Request	What is required by us before cut-off to enable processing^
Portfolio Management Service		
5pm 25 June	Withdrawals (cash only)	A completed withdrawal form
5pm 30 June	Deposits by electronic funds transfer (EFT)	The **cleared funds** and the description field must include our two digit code
11am 30 June	Cheque deposits	A completed deposit form and cheque at our Adelaide address
Private Super Fund		
5pm 1 April	Closure - change of trustee*	A completed closure form
5pm 1 April	Closure - rollover or payment to member involving asset transfer*	A completed closure form and original certified copies of Proof of ID requirements
5pm 1 April	Establishment - change of trustee only	A completed application form and all documentation to support the transfer of the Fund
5pm 1 May	Establishment - new fund *excluding* change of trustee	A completed application form
5pm 28 May	Contribution splitting 2008/09 contributions only	A completed contribution splitting form
5pm 16 June	Conversions – accumulation to pensions	A completed pension application form, Proof of ID requirements if not previously provided and TFN Declaration if under 60 years of age
5pm 25 June	Withdrawals – cash payment to member	A completed withdrawal form
5pm 25 June	Closure - cash payment to member	A completed closure form and original certified copies of Proof of ID requirements
5pm 25 June	Closure - cash rollover	A completed closure form and original certified copies of Proof of ID requirements
5pm 25 June	Establishment - new member *excluding* change of trustee	A completed application form
11am 30 June	Contributions - cheque	A completed contribution form and the cheque at our Adelaide address
5pm 30 June	Contribution - adjustments	Contact our Client Services Team for instructions
5pm 30 June	Contributions - in-specie	A completed contribution form and standard transfer forms
5pm 30 June	Contributions - EFT	The **cleared funds** and the description field must include our two digit code
All products		
12pm 18 June	Managed fund applications	Instructions must be received by midday
12pm 18 June	Managed fund redemption requests	Instructions must be received by midday
25 June	Share trades	The trade will need to be placed with a nominated broker before their cut-off

* If clients wish to transfer asset or trusteeship of their Private Super Fund, our processing times for closure depend on the new administrator or trustee accepting all assets being transferred within their established timeframes. In some instances, certain assets may not be able to be transferred or sold (ie delisted/suspended assets). This may result in the closure being considerably delayed.

^ All of our forms are located on our website www.aetmyportfolio.com.au
After you login, go to the 'Tools and resources' menu and then 'Forms'.

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Australian Executor Trustees

Financial year end 2009/10 reporting

Statement	Issue date	Important information
Portfolio Management Service		
June quarterly statement	August	Mailing date will depend on when we receive pricing and related information from the underlying investment managers.
Annual taxation statement	From mid-September through to 31 October	Mailing date will depend on when we receive taxation information and financial statements from the underlying investment managers. If we do not receive taxation information and/or financial statements from the underlying investment managers before 26 October, we will not be able to provide the Taxation Statement to you by our 31 October cut-off. We will provide you with this once the taxation information is made available to us.
Annual investment reports	September	This will also include a copy of the Wholesale Access Fund's audit opinion (if your client invests in the Wholesale Access Fund).
Private Super Fund		
Pension statements	July	A 'change of details' form will be included. Members requesting to change their pension payments will need to complete and return this form. If we do not receive instructions from members, we will continue to pay last year's nominated amount.
June quarterly statements	August	Mailing date will depend on when we receive pricing and related information from the underlying investment managers.
Annual investment reports	September	This will also include a copy of the Wholesale Access Fund's audit opinion (if your client invests in the Wholesale Access Fund).
Annual fund package	December	The Annual Fund Packages (which include member annual statements, fund financial statements and the Trustee's report) will be sent to members before the legislated deadline of 31 December 2010.