

MATTERS RELATING TO THE ELECTRONIC PRESENTATION OF THE ANNUAL REPORT

The audit report on page 57 relates to the annual report of Chatham Islands Council (the Council) for the year ended 30 June 2008 included on the Council's web site. The Council is responsible for the maintenance and integrity of its web site. We have not been engaged to report on the integrity of the web site. We accept no responsibility for any changes that may have occurred to the annual report since it was initially presented on the web site.

The audit report refers only to the annual report named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the annual report. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the annual report and the related audit report dated 30 October 2008 to confirm the information included in the annual report presented on this web site.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.