## Matters relating to the electronic presentation of the audited financial statements

This audit report relates to the financial statements of Wellington Regional Council (the Regional Council) for the year ended 30 June 2005 included on the Regional Council's web-site. The Regional Council is responsible for the maintenance and integrity of the Regional Council's web site. We have not been engaged to report on the integrity of the Regional Council's web site. We accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the web site.

The audit report refers only to the financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements. 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 audited financial statements and related audit report dated 18 October 2005 to confirm the information included in the audited financial statements presented on this web site.

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