

Dear Joanne,

In behalf of Kevin Ramsay, I am responding to your email below.

We read the revised draft PBE FRS, *Service Performance Reporting* standard and the feedback statement on ED NZASB 2016-6.

We appreciate that you have taken into careful consideration the comments received from the respondents. We believe that the current draft of the standard has achieved the purpose of being a high-level guidance to the public benefit entities especially those that have existing legislative requirements. We also support that comparatives should be included, as relevant, to promote consistency of the service performance reports and the disclosure of significant judgements.

With the above, we don't have further comments on the revised draft.

Thanks and regards,
Gina

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