



Ref: [Reference]

28 August 2018

Mr Warwick Anderson
Australian Energy Regulator
GPO Box 3131
Canberra ACT 2601

Dear Mr Anderson

Voluntary provision of tax information to the AER tax review

I refer to your letter to Mr Justin Hiller, dated 17 August 2018, requesting Essential Energy provides certain relevant tax information to the AER's review.

We have today uploaded the requested information to the secure website. The items uploaded have all been marked "Confidential" and have been referenced to the particular item numbers in Attachment A of your letter.

Comments for each item in Attachment A of your letter are below:

1. Entity structure – refer document "1 Entity ownership diagram"
2. There have been no changes to the group structure since 30 June 2018
3. Tax returns – refer folder "3. Tax returns for 5 years as lodged with the ATO"
4. n/a
5. n/a
6. A NTER lodgement review of the 2017 tax return was conducted by the ATO in February/March 2018
7. Clearance letter – refer document "7 NTER lodgement review clearance letter"
8. No tax deeds with the ATO have been entered into
9. Tax fixed asset register – refer document "9 Tax fixed asset register".
10. No capitalisation policies are held that are specific to tax. We use the accounting capitalisation policy, except for capitalised interest (refer item 11)
11. Expenditure immediately deductible for tax – refer document "11 Capitalised Interest"
12. Optional question – no comments

If you have any questions in relation to any of the documents, please do not hesitate to contact me.

Yours sincerely

Colleen Dorahy
Taxation Manager