



Australian Government
Australian Industrial Registry

Level 5
11 Exhibition Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9655 0410

Mr Phillip Marsh
National President
Civil Contractors Federation
Level 1, 210 High Street
KEW VIC 3101

Dear Mr Marsh,

**Re: Financial Reports for year ended 30 June 2007 Civil Contractors Federation
- FR 2007/296**

Receipt is acknowledged of the financial reports of the Civil Contractors Federation for year ended 30 June 2007. The documents were lodged in the Industrial Registry on 13 November 2007.

The financial documents have been filed.

I direct your attention to the following comment concerning the above reports and the financial reporting obligations under Schedule 1. Please note that this matter is advised for assistance in the future preparation of financial reports; no further action is required in respect of the subject documents.

Auditor's Report

Auditor's Qualifications

It is not clear from the Report whether or not the Auditor is an approved auditor. In this regard I draw your attention to the definition of approved auditor in regulation 4 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003. In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report. In order for the Registrar to be satisfied that the Auditor is an approved auditor the Auditor should have indicated whether they hold a current Public Practice Certificate [regulation 4(1)(a)(ii)]. I recommend you draw this comment to the attention of your Auditor.

Should you wish to discuss this letter, I may be contacted on (03) 8661 7993 or by email at larry.powell@air.gov.au.

Yours sincerely

A handwritten signature in dark ink, appearing to read 'L Powell'.

Larry Powell
Statutory Services Branch

6 February 2008



Civil Contractors Federation

National Office:

Level 1, 210 High Street, Kew VIC 3101

Telephone: (03) 9851 9900 Facsimile: (03) 9851 9999

Web site: www.civilcontractors.com Email: ccfnat@civilcontractors.com

ABN No: 41 639 349 350

Certificate of Designated Officer
s268 of Schedule 1 *Workplace Relations Act 1996*

I Phillip Marsh being the National President of the Civil Contractors Federation
certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 28 September 2007; and
- that the full report was presented to a general meeting of members of the reporting unit on 25 October 2007; in accordance with section 266 of the RAO Schedule.

Signature:

A handwritten signature in blue ink, consisting of a large, stylized 'P' followed by a long horizontal stroke.

Date: 25 October 2007

Civil Contractors Federation - National Office
ABN 41 639 349 350

Financial Statements
For the Year ended 30th June 2007

Civil Contractors Federation - National Office
ABN 41 639 349 350

Operating Report
For the Year ended 30 June 2007

Principal activities

The principal activities of the Federation during the financial year were:
to represent Members as a peak employer association and provide Member services
consistent with the objects of the Federation.

Results of principal activities

The Federation's principal activities resulted in: advocacy in relation to industry reform
and infrastructure funding; provision of training, industrial and workplace relations
services; development of training competencies; and provision of Member
communications services.

Significant changes in nature of principal activities

There were no significant changes in the nature of the Federation's principal activities
during the financial year.

Significant changes in Federation's Financial Affairs

No matters or circumstances arose during the reporting year which significantly
affected the financial affairs of the Federation.

**Trustee or director of trustee company of superannuation entity or exempt
public sector superannuation scheme**

No officer, or member of the reporting unit (to the best of my knowledge) holds a
position as a trustee or director of a superannuation entity or exempt public sector
superannuation scheme where the criterion for holding such position is that they are
an officer or member of an organisation.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the
Register of members was: 1826 (1339 Contractor Members and 487 Associate
Members).

Number of Employees

The number of persons who were, at the end of the financial year, employees of the
National Office of the Federation was: five (5).

Civil Contractors Federation - National Office
ABN 41 639 349 350

Operating Report
For the Year ended 30 June 2007

Committee of Management Members (Board)

The persons who held office as members of the Committee of Management (Board) of the Federation at the beginning of the financial year were:

CCF NATIONAL BOARD

<u>Title</u>	<u>Name</u>	<u>Period of Office</u>
National President:	Mr Robert Dahan	01-07-06 to 30-06-07
National Vice-President:	Mr Phillip Marsh	01-07-06 to 30-06-07
Honorary Treasurer:	Mr Ross Barrett	01-07-06 to 30-06-07
Other Board Members	Mr Gary McClure	01-07-06 to 17-11-06
	Mr Nathan Blackledge	17-11-06 to 30-06-07
	Mr John Seymour	01-07-06 to 11-11-06
	Mr Peter Bampton	11-11-06 to 30-06-07
	Mr Graeme Lawler	01-07-06 to 04-06-07
	Mr Patrick Dwyer	01-07-06 to 30-06-07
	Mr Rae Snodgrass	01-07-06 to 03-07-06
	Mr Robert Wilson	11-11-06 to 30-06-07
Alternate Board Members		
	Mr Mark Schultz	01-07-06 to 30-06-07
	Mr John Plumridge	01-07-06 to 30-06-07
	Mr Sid Strano	01-07-06 to 11-11-06
	Mr John Seymour	11-11-06 to 30-06-07
	Mr Kevin Renfrey	01-07-06 to 30-06-07
	Mr Trevor Gosatti	01-07-06 to 30-06-07
	Mr Hugh Maslin	30-06-06 to 11-11-06
	Mr Phil Sidney	11-11-06 to 30-06-07
	Mr Dennis McDonald	01-07-06 to 30-06-07
	Mr Michael De Simone	01-07-06 to 30-06-07

Civil Contractors Federation - National Office
ABN 41 639 349 350

Operating Report
For the Year ended 30 June 2007

Manner of resignation

Members may resign from the Federation in accordance with rule 9, which reads as follows:

“9 - RESIGNATION OF MEMBERS

- (a) A member may resign from the Federation by written notice addressed and delivered to the Chief Executive Officer (National).
- (b) A notice of resignation from membership of the Federation takes effect:
 - (i) at the end of two weeks after the notice is received by the Federation;
or
 - (ii) on the day specified in the notice;whichever is later.
- (c) Any dues payable but not paid by a former Member of the Federation in relation to a period before the Member's resignation from the Federation took effect, may be sued for and recovered in the name of the Federation, in a court of competent jurisdiction, as a debt due to the Federation.
- (d) A notice delivered to the person mentioned in subrule (1) shall be taken to have been received by the Federation when it was delivered.
- (e) A notice of resignation that has been received by the Federation is not invalid because it was not addressed and delivered in accordance with sub rule (a) of Rule 9.
- (f) A resignation from membership of the Federation is valid even if it is not effected in accordance with this section if the Member is informed in writing by or on behalf of the Federation that the resignation has been accepted.+

For Committee of Management (Board):

Robert Dahan
National President

Signature: 
Date: 5th September 2007

Civil Contractors Federation - National Office
ABN 41 639 349 350

Income Statement
For the Year ended 30 June 2007

	2007	2006
	\$	\$
INCOME		
Insurance Endorsement Fee	266,400	230,000
Sponsorship	317,184	217,750
Branch Contributions - Levy	329,598	299,451
Branch Contributions - Insurances	22,960	38,566
Earth Awards - Levy	67,000	0
National Conference - Levy	21,730	44,555
CCF/IBC Income	70,312	55,387
Interest Received	14,277	8,459
CCF Online	39,823	25,448
Office Sublease	0	5,063
CMS Income	86,853	72,922
CEO Meetings Contributions	25,001	0
Other Revenue	10,504	46,226
	<u>1,271,642</u>	<u>1,043,827</u>
EXPENDITURE		
Accountancy Fees	4,416	5,035
Auditor's Remuneration	8,401	8,450
Bad Debts Written Off	0	0
Bank Charges	899	2,495
CASE Awards costs	0	191,359
CCF Online	37,873	27,553
Depreciation	5,097	6,457
Earth Awards Expenses	328,800	0
Electricity	3,808	3,945
Fringe Benefits Tax	10,190	15,132
General Office	3,145	1,552
Hire of Office Equipment	11,648	12,942
Insurance	17,776	39,512
Legal Costs	4,559	5,878
Meeting Expenses	84,310	85,176

*The accompanying notes form part of these financial statements
these financial statements should be read in conjunction with the attached Auditor's Report*

Civil Contractors Federation - National Office
ABN 41 639 349 350

Income Statement
For the Year ended 30 June 2007

	2007	2006
	\$	\$
National Communication & Conferences	23,233	21,199
National Conference Expenses	23,162	0
National Lobbying/Rep	42,354	53,247
Postage	4,613	418
Printing & Stationery	13,825	17,192
Provision for Industry Action	0	26,910
Provision for Long Service Leave	14,663	817
Provision for Annual Leave	5,594	-1,637
Project Management - Sundry	10,928	5,700
Recruitment & Temporary Employees	22,556	24,954
Research & Data	3,600	1,308
Rent & Outgoings	47,282	41,335
Repairs & Maintenance	7,664	4,279
Salaries & Benefits	283,261	293,174
Staff Relocation	13,026	0
Staff Supplies & Cleaning	2,140	5,870
State Payments - OAMPS	46,400	40,088
Training	9,106	11,532
Subscriptions & Publications	1,010	614
Sundry Expenses	6,223	8,699
Superannuation Contributions	23,491	27,444
Telecommunications	10,613	18,134
Workcover Insurance	1,372	3,127
	<u>1,137,038</u>	<u>1,009,890</u>
OPERATING SURPLUS BEFORE INCOME TAX	<u><u>134,604</u></u>	<u><u>33,937</u></u>

*The accompanying notes form part of these financial statements
these financial statements should be read in conjunction with the attached Auditor's Report*

Civil Contractors Federation - National Office
ABN 41 639 349 350

Changes on Members Equity
For the Year ended 30 June 2007

	2007	2006
	\$	\$
Retained Earnings - Beginning of Year	292,892	258,955
Surplus from ordinary activities before income tax	134,604	33,937
Income tax relating to ordinary activities	0	0
Net Surplus	427,496	292,892
 Retained Earnings at 30th June 2007	 <u>427,496</u>	 <u>292,892</u>

*The accompanying notes form part of these financial statements
these financial statements should be read in conjunction with the attached Auditor's Report*

Civil Contractors Federation - National Office
ABN 41 639 349 350

Balance Sheet
As at 30 June 2007

	Note	2007 \$	2006 \$
CURRENT ASSETS			
Cash	2	698,893	361,857
Receivables	3	292,755	133,990
TOTAL CURRENT ASSETS		<u>991,648</u>	<u>495,847</u>
NON-CURRENT ASSETS			
Property, Plant and Equipment	4	19,789	15,303
TOTAL NON-CURRENT ASSETS		<u>19,789</u>	<u>15,303</u>
TOTAL ASSETS		1,011,437	511,150
CURRENT LIABILITIES			
Payables	5	99,248	15,178
Current tax liabilities	6	28,879	12,782
Provisions	7	159,112	108,191
Other		296,702	82,107
TOTAL CURRENT LIABILITIES		<u>583,941</u>	<u>218,258</u>
TOTAL LIABILITIES		<u>583,941</u>	<u>218,258</u>
NET ASSETS		<u>427,496</u>	<u>292,892</u>
MEMBERS' EQUITY			
Retained earnings		427,496	292,892
TOTAL MEMBERS' EQUITY		<u>427,496</u>	<u>292,892</u>

*The accompanying notes form part of these financial statements
these financial statements should be read in conjunction with the attached Auditor's Report*

Civil Contractors Federation - National Office
ABN 41 639 349 350

Statement of Cash Flows
For the Year ended 30 June 2007

	Note	2007 \$	2006 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Income Receipts		1,027,505	910,552
Interest Received		14,277	8,459
Other Revenue		109,397	158,820
Payments to Employees		(306,752)	(320,618)
Interest Paid		0	0
Other Payments		(466,465)	(609,017)
Net Cash Provided By Operating Activities	10(b)	<u>377,962</u>	<u>148,196</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Fixed Asset Purchases		(9,583)	(269)
Net Cash Provided / (Used) By Investing Activities		<u>(9,583)</u>	<u>(269)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Monies (Lent) (To) State Branches/Repaid		0	0
Repayment Of Borrowings From State Branches/(Repaid)		(31,390)	0
Net Cash Provided / (Used) By Financing Activities		<u>(31,390)</u>	<u>0</u>
Net Increase In Cash Held		<u>336,989</u>	<u>147,927</u>
Cash At The Beginning Of The Financial Year		358,684	210,757
Cash At The End of The Financial Year	10(a)	<u><u>695,673</u></u>	<u><u>358,684</u></u>

*The accompanying notes form part of these financial statements
these financial statements should be read in conjunction with the attached Auditor's Report*

Civil Contractors Federation - National Office
ABN 41 639 349 350

Notes to the Financial Statements
For the Year ended 30 June 2007

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report and it has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board. The financial report is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. The financial report has been prepared on an accruals basis. Cost is based on fair value, which is the amount in which an asset could be exchanged between knowledgeable, willing participants in an arm's length transaction.

Unless otherwise stated, the accounting policies have been consistently applied. The financial report is for the entity known as Civil Contractors Federation . National Office, a Federation, as an individual entity.

The following is a summary of the material accounting policies used by Civil Contractors Federation . National Office in the preparation of the financial report.

(a) Employee Benefits

Provision is made for the liability due to employee benefits arising from services rendered by employees but unpaid as at balance date. Employee benefits expected to be settled within one year and benefits arising from wages & salaries, sick leave and annual leave which will be paid after one year have been measured at the amount expected to be paid when the liability falls due, plus any associated on-costs. Other benefits payable later than one year are measured at the present value of the estimated future cash outflows for those benefits.

Contributions made to employee superannuation funds are charged as expenses when incurred.

(b) Property, Plant & Equipment

Depreciation

Excluding freehold land the depreciable amount of all fixed assets including capitalized leased assets and buildings are depreciated on a straight line basis over the useful lives to the company commencing from the time the asset is ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. Depreciation is not charged as an expense to properties held for investment purposes.

The depreciation rates used for each class of assets are:

Class of Fixed Assets	Depreciation Rate
Office Equipment	10 - 30%

These notes should be read in conjunction with the attached Audit Report

Civil Contractors Federation - National Office
ABN 41 639 349 350

Notes to the Financial Statements
For the Year ended 30 June 2007

(c) **Leases**

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(d) **Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of goods and services tax, except;

(i) where the amount of GST incurred is not recoverable from the Australian Taxation Office, it is then recognised as part of the cost of acquisition of an asset or as part of an item of expenses.

(ii) Receivables and payables are stated with the amount of GST included.

(e) **Reporting entity/Information to members or Registrar**

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of 272 of the RAO schedule which reads as follows:

- 1) *A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be available to the person making the application.*
- 2) *The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.*
- 3) *A reporting unit must comply with an application made under subsection (1).*

(f) **Payments to Employees of Salaries and Superannuation**

	\$
Chief Executive Officer	40,337
Others	<u>277,311</u>
	<u>317,648</u>

These notes should be read in conjunction with the attached Audit Report

Civil Contractors Federation - National Office
ABN 41 639 349 350

Notes to the Financial Statements
For the Year ended 30 June 2007

(h) **Related Party Transaction**

The National Office enters into a number of transactions during the year with related branches of the Federation, in the nature of annual levies and group insurance charges, such amounts are disclosed in the Income Statement.

Amounts receivable from related Branches by the National office at year end are \$2,083

Amounts payable to related branches by the National office at year end are \$31,390

These notes should be read in conjunction with the attached Audit Report

Civil Contractors Federation - National Office
ABN 41 639 349 350

Notes to the Financial Statements
For the Year ended 30 June 2007

	2007	2006
	\$	\$
2. CASH		
Commonwealth Bank Cheque A/c	305,743	129,919
CBA Account No. 2 & 3	105,322	75,129
Cash at Bank - Earth Awards	94,482	94,815
Cash at Bank - National Conference	75,268	0
ANZ V2 Investment	114,858	58,821
Petty Cash on Hand	147	100
Security Deposit for 210 High Street	3,073	3,073
	<u>698,893</u>	<u>361,857</u>
3. RECEIVABLES		
Current		
Other Debtors	100	1,637
Sundry Debtors	80,457	46,095
Prepayments	87,591	0
CMS Loan Account	76,451	62,804
Deposit . 2008 Conference	31,390	0
CCF/IBC Partnership Loan Account	16,766	23,454
	<u>292,755</u>	<u>133,990</u>
4. PROPERTY, PLANT & EQUIPMENT		
Plant & Equipment		
Office Furniture & Equipment at cost	113,138	103,555
Less Accumulated Depreciation	<u>(93,349)</u>	<u>(88,252)</u>
	<u>19,789</u>	<u>15,303</u>

These notes should be read in conjunction with the attached Audit Report

Civil Contractors Federation - National Office
ABN 41 639 349 350

Notes to the Financial Statements
For the Year ended 30 June 2007

	2007 \$	2006 \$
5. PAYABLES		
Current		
Accounts Payable	88,765	6,544
Sundry Creditors	<u>10,483</u>	<u>10,109</u>
	<u>99,248</u>	<u>16,653</u>
6. CURRENT TAX LIABILITIES		
Provision for GST	<u>28,879</u>	<u>12,782</u>
	<u>28,879</u>	<u>12,782</u>
7. PROVISIONS		
Current		
Superannuation Payable	33	769
Provision for Annual Leave	21,434	17,475
Provision for Long Service Leave	17,095	2,432
Provision Diesel Fuel Campaign	19,272	19,272
Provision for Industry Action	<u>101,278</u>	<u>66,768</u>
	<u>159,112</u>	<u>106,716</u>
8. CAPITAL AND LEASING REQUIREMENTS		
Financial Leasing Commitments		
Operating Leases Payable:		
Not later than one year	48,781	49,506
Later than one year and not later than two years	27,390	46,404
Later than two years and not later than five years	<u>0</u>	<u>30,150</u>
Total Lease Liability	<u>76,171</u>	<u>126,060</u>
9. CONTINGENT LIABILITIES		

The Federation has made application to the Victorian State Revenue Office in respect of Civil Contractors Federation payroll tax liabilities.

These notes should be read in conjunction with the attached Audit Report

Civil Contractors Federation - National Office
ABN 41 639 349 350

Notes to the Financial Statements
For the Year ended 30 June 2007

10(a) RECONCILIATION OF CASH

	2007	2006
	\$	\$
Commonwealth Bank Cheque A/c	305,743	129,919
CBA Account No. 2 & 3	105,322	75,129
Cash at Bank - Earth Awards	94,482	94,815
Cash at Bank - National Conference	75,268	
ANZ V2 Investment	114,858	58,821
	<u>695,673</u>	<u>361,857</u>

10(b) RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO

SURPLUS FROM ORDINARY ACTIVITIES AFTER INCOME TAX

Surplus from Ordinary Activities after Income Tax	134,604	33,937
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Net Cash Flows in Surplus From Ordinary Activities:

Depreciation	5,097	6,457
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Changes in Assets & Liabilities:

(Increase) / Decrease in Receivables	(32,800)	34,004
(Increase) / Decrease Provision for Doubtful Debts	(87,591)	0
Increase / (Decrease) in Provisions	18,622	(820)
Increase / (Decrease) in Creditors & Accruals	340,030	74,618

Net Cash Provided by Operating Activities	<u>377,962</u>	<u>148,196</u>
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These notes should be read in conjunction with the attached Audit Report

Civil Contractors Federation - National Office
ABN 41 639 349 350

Committee of Management Statement
For the Year ended 30 June 2007

On 5 September 2007, the Committee of Management (Board) of the Civil Contractors Federation (National Office) passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2007:

The Committee of Management (Board) declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with Schedule 1 of the Workplace Relations Act 1996, and the RAO Regulations; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) no requests were received from any member of the reporting unit or a Registrar for information under section 272 of the RAO Schedule, and
 - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule.

For Committee of Management (Board):
Robert Dahan
National President

Signature: 
Date: 5th September 2007

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF CIVIL CONTRACTORS FEDERATION
NATIONAL OFFICE
ABN 41 639 349 350**

Scope

The Financial Report and Committee's Responsibility

The financial report comprises the balance sheet, cashflow statement, statement of changes in equity, accompanying notes to the financial statements, and the statement by members of the committee for CIVIL CONTRACTORS FEDERATION NATIONAL OFFICE, for the year ended 30 June 2007.

The committee of the federation is responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

I conducted an independent audit in order to express an opinion to the members of the federation. My audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

I performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with my understanding of the federation's financial position, and of its performance as represented by the results of its operations and cash flows.

I formed my audit opinion on the basis of these procedures, which included:

examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and

assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

While I considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of my procedures, my audit was not designed to provide assurance on internal controls.

Independence

In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements.



**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF CIVIL CONTRACTORS FEDERATION
NATIONAL OFFICE
ABN 41 639 349 350**

Audit Opinion

In my opinion the general purpose financial report of CIVIL CONTRACTORS NATIONAL OFFICE presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia, and the requirements of the RAO schedule.

Name of Firm: Alan M. Bliss
Chartered Accountant
Registered Company Auditor



Alan M. Bliss

Address: 74 Fletcher Street
Essendon Vic 3040

Dated this 6th **day of** September 2007