

CONSTRUCTION

FORESTRY

MINING

ENERGY

UNION



FORESTRY & FURNISHING PRODUCTS DIVISION

Pulp & Paper Workers' Branch 1st FLOOR 500 SWANSTON STREET CARLTON SOUTH VICTORIA 3053 PH: (03) 9349 2488

FAX: (03) 9349 2480 FAX: (03) 9349 2580 Email: info@cfmeuppw.org

www.cfmeuppw.org

28th June 2005

Deputy Industrial Registrar Australian Industrial Registry 80 William Street EAST SYDNEY NSW 2010

Dear Deputy Registrar

REQUEST FOR EXTENSION OF TIME TO SUBMIT FINANCIAL REPORTS

I am writing under the specific authority of the Committee of Management of the Pulp & Paper Workers' Branch to request extensions of time for the Myrtleford Sub-Branch of the Pulp & Paper Workers' Branch of the CFMEU to submit their Financial Reports for the year ended 31st December 2004.

The Sub-Branch has experienced difficulties in completing their Financial Reports in compliance with the Registration and Accountability of Organisations Schedule because they have had to communicate the new requirements to auditors who perform only a very limited number of auditor's reports that must meet the requirements of the Workplace Relations Act.

I am advised that the Sub-Branch will complete the financial reporting process before the end of the July 2005.

Accordingly, on behalf of the Pulp & Paper Workers' Branch and the Myrtleford Sub-Branch, I respectfully request that an extension of time for the submission of the outstanding financial reports be granted.

If further information or discussion is required, please contact me on 03 9349 2488. We look forward to hearing from you.

Yours sincerely

*d*im Woods SECRETARY

CC.

David Jessup - Secretary, Myrtleford Sub-Branch





CONSTRUCTION

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Pulp & Paper Workers' Branch POBOX CARLTON SOUTH VICTORIA 3053

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#w.cfmeuppw.org

11th July 2005

Mr B. Jenkins Deputy Industrial Registrar Australian Industrial Registry Level 8, Terrace Towers 80 William Street EAST SYDNEY NSW 2011

Dear Mr Jenkins

RE: FR2004/685, 691 & 695

In respect of each of the applications previously submitted, in accordance with your advice of 4th July 2005, we provide the following information:

Boyer Sub-Branch

Consistent with the requirements of s265 (5) (b), the Sub-Branch will present the full report to a Committee of Management meeting and seeks an extension to the 7th July 2005 for the completion of this process. The extension is sought on the basis of the previously advised difficulties in advising auditors of the requirements of the Registration and Accountability of Organisations Schedule.

Wesley Vale Sub-Branch

Consistent with the requirements of s265 (5) (b), the Sub-Branch will present the full report to a Committee of Management meeting and seeks an extension to the 21st July 2005 for the completion of this process. The extension is sought on the basis of the previously advised difficulties in advising auditors of the requirements of the Registration and Accountability of Organisations Schedule.

Myrtleford Sub-Branch

Consistent with the requirements of s265 (5) (a), the Sub-Branch will present the full report to a members' meeting and seeks an extension to the 31st July 2005 for the completion of this process. The extension is sought on the basis that the officers of the Sub-Branch are honorary representatives whose available time has recently been consumed by significant job losses of members of the Sub-Branch, including some officers. In addition, we refer to the previously advised difficulties in advising auditors of the requirements of the Registration and Accountability of Organisations Schedule.

We trust this is the information required for you to consider providing an extension. If further discussion is required, please contact me on 03 9349 2488.

Thank you for your assistance in this matter.

Yours sincerely

Turn?

Tim Woods SECRETARY

cc. Mr C. Jones, Secetary, Boyer Sub-Branch Mr W. Davey, Secretary, Wesley Vale Sub-Branch Mr D. Jessup, Secretary, Myrtleford Sub-Branch



Australian Government

Level 8, Terrace Towers 80 William Street, East Sydney, NSW 2011 Telephone: (02) 8374 6666 Fax: (02) 9380 6990 Email: sydney@air.gov.au

Australian Industrial Registry

Mr Tim Woods Branch Secretary CFMEU FFPD Pulp & Paper Workers Branch 1st Floor, 500 Swanston St CARLTON VIC 3053

Dear Mr Woods

Extension of Time - Financial Returns of Myrtleford (FR2004/691), Boyer (FR2004 /685) and Wesley Vale (FR2004/695) Sub-branches

I refer to your letter of 11 July about these sub-branches and earlier correspondence.

Wesley Vale Sub-branch

I note it is intended to present the full report to a meeting of the Sub-branch committee of management. In these circumstances, a Registrar may extend the period to provide the full report to members by no more than one month.

Under s265(5) of the RAO Schedule I hereby grant the Sub-branch an extension of time until 30 June 2005 (being the latest date allowable under s265(5)) in which to provide a copy of the financial report to its members

Myrtleford Sub-branch

I note that this Sub-branch intends to present its full report to a general meeting of members. In these circumstances, a Registrar may extend the period during which the general meeting must be held from within six months of the end of the financial year to seven months.

Under s265(5) of the RAO Schedule I hereby grant the Sub-branch an extension of time until 31 July 2005 to hold the general meeting of members.

Boyer Sub-branch

I note it is intended to present the full report to a meeting of the Sub-branch committee of management. In these circumstances, a Registrar may extend the period to provide the full report to members by no more than one month.

Under s265(5) of the RAO Schedule I hereby grant the Sub-branch an extension of time until 30 June 2005 (being the latest date allowable under s265(5)) in which to provide a copy of the financial report to its members

Yours sincerely

Barry Jenkins Deputy Industrial Registrar

22 July 2005





Australian Industrial Registry

Mr Tim Woods Branch Secretary CFMEU FFPD Pulp & Paper Workers' Branch 1st Floor, 500 Swanston Street CARLTON SOUTH VIC 3053

Dear Mr Woods

Re: Financial Documents - Boyer Sub-Branch (FR2004/685) Myrtleford Sub-Branch (FR2004/691) and Wesley Vale Sub-Branch (FR2004/695)

Receipt is acknowledged of your letter dated 11 July 2005, which was lodged in the Registry on 13 July 2005.

We will respond to your request shortly.

Yours sincerely,

len Bellind

Belinda Penna for Deputy Industrial Registrar

18 July 2005





Australian Industrial Registry

Mr Tim Woods Branch Secretary CFMEU FFPD Pulp & Paper Workers Branch 1st Floor, 500 Swanston Street CARLTON SOUTH VIC 3053

Dear Mr Woods

Re: Request for Extension of Time Submit Financial Reports (FR2004/ 685, 691 and 695)

I refer to your letter of 21 June 2005 on behalf of the Committee of Management of the Boyer and Wesley Vale sub-branches and your letter of 28 June 2005 on behalf of the Myrtleford sub-branch requesting an extension of time for each sub-branch to submit its financial reports for the year ended 31 December 2004.

I have set out below what power a Registrar has to extend time limits for reporting under sections 265 and 266 of the RAO Schedule.

This will depend on which of the following two reporting options a reporting unit chooses:

s265(5)(a) - presenting full report to members' meeting(s)

The reporting unit provides the full report (or a concise report) to members and after no less than 21 days, presents the full report to a general meeting of members. If you choose this option, the general meeting must be held within 6 months of the end of a financial year.

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period during which the general meeting must be held by no more than one month, namely from 6 months to no more than 7 months from the end of a financial year.

Effect of Extending Time by one month

The general meeting must be held within 7 months of the end of the financial year; the full or concise report must still be provided to members at least 21 days before the general meeting.

s265(5)(b) - presenting full report to committee of management meeting

The reporting unit provides the full report (or a concise report) to members and presents the full report to a meeting of its committee of management. If you choose this option, you must provide the report to members within 5 months of the end of the financial year. The committee of management meeting must be held within six months of the end of the financial year - see s265(1) and (3). This option is only available if the rules of your reporting unit provide for the matters specified in s266(3).

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period to provide the full or concise report to members by no more than one month, namely from 5 months to no more than 6 months from the end of the financial year.

Effect of Extending Time by one month

The full or concise report must be provided within 6 months of the end of the financial year and the committee of management meeting must be held within 7 months of the end of the financial year.

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Making an application under s265(5)

If the reporting unit considers it is eligible and wishes to apply for an extension of time, its application should state clearly:

- whether it intends to present the full report to members' meeting or a committee of management meeting; and
- the period of extension it seeks; and
- provide reasons.

An application should be signed by an officer of the reporting unit. I will regard your applications as having been lodged on the dates your letters of 21 and 24 June were received. Please provide the details requested above and I will advise you of my decision.

I have no power to grant any other form of extension of time than those specified above.

I note your comments regarding the difficulties experienced by the sub-branches in communicating the requirements of the RAO Schedule to their auditors. Thank you for keeping the Registry informed on the progress of these matters.

Should you wish to discuss this letter please contact me on 8374 6666

Yours sincerely,

Jenteny BD

Barry Jenkins Deputy Industrial Registrar

4 July 2005

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CONSTRUCTION FORESTRY MINING ENERGY UNION



FORESTRY & FURNISHING PRODUCTS DIVISION

Pulp & Paper Workers' Branch PO Box 415 CARLTON SOUTH VICTORIA 3053

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MYRTLEFORD SUB-BRANCH

SECRETARY: DAVE JESSUP

Everton Gardens Caravan Park

PHONE: (03) 5751 9220

FAX: (03) 5727 0477

MOBILE: 0428 812 219 Date 15 / 7 / 05

Registrar Australian Industrial Registry Level 8, Terrace Towers 80 William Street EAST SYDNEY NSW 2001

Dear Registrar

CFMEU FORESTRY & FURNISHING PRODUCTS DIVISION PULP & PAPER WORKERS' BRANCH Myrtleford Sub-Branch

I am writing to lodge the financial reports of the Myrtleford Sub-Branch of the Pulp & Paper Workers' Branch of the CFMEU for the year ended 31st December 2004.

The Financial Report is enclosed. The following documents are attached:

•General Purpose Financial Report

- •Operating Report
- Committee of Management Statement
- Auditor's Report
- •Secretary's Certificate

I trust that the Financial Report meets the requirements of the RAO Schedule. If further information or discussion is required, please contact me.

Yours sincerely

A

David Jessup Secretary



STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER, 2004

	Note	2004 \$	2003 \$
Income			
Union Fees Bank Interest		15,368.10 188.77	12,529.00 145.30
		\$15,556.87	\$12,674.30
Expenditure			
Audit Fees		500.00	-
Bank Charges		48.40	59.30
Capitation Fees		8,836.66	6,502.10
Delegate/Secretary expenses		3,440.00	2,400.00
GST paid		-	312.00
Mortary Fund		384.30	282.67
Telephone		510.00	275.00
Insurance		94.22	
Christmas Function		300.00	300.00
Newsletter expenses		126.34	-
EBA expenses		300.00	-
Committee of Management		-	120.00
		\$14,539.92	\$10,251.07
SURPLUS/(DEFICIENCY)		\$1,017.05	\$2,423.23

The accompanying notes form part of these financial statements.

This report should be read in conjunction with the attached audit report.

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BALANCE SHEET AS AT 31 DECEMBER 2004

	Note	2004 \$	2003 \$
Current Assets		·	
Cash at bank - CBA 0653546 10019938		29,635.02	28,618.69
Cash at bank - CBA 0653546 5003010		10,270.34	
NET ASSETS		39,905.36	28,618.69
Member's Funds			
Opening Balance		38,888.31	36,465.08
Current Year Surplus		1,017.05	2,423.23
MEMBER'S FUNDS		39,905.36	38,888.31

The accompanying notes form part of these financial statements.

This report should be read in conjunction with the attached audit report.

II:

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER, 2004

	Note	2004 \$	2003 \$
Cash Inflows			
Union Fees		15,368.10	12,529.00
Bank Interest		188.77	145.30
	-	\$15,556.87	\$12,674.30
Cash Outflows			
Audit Fees		500.00	-
Bank Charges		48.40	59.30
Capitation Fees		8,836.66	6,502.10
Delegate/Secretary expenses		3,440.00	2,400.00
GST paid		-	312.00
Mortary Fund		384.30	282.67
Telephone		510.00	275.00
		94.22	200.00
Christmas Function		300.00	300.00
Newsletter expenses		126.34 300.00	-
EBA expenses Committee of Management		300.00	- 120.00
Committee of Management	-	\$14,539.92	\$10,251.07
	-	\$14,009.92	\$10,231.07
Net Increase in Cash Held		\$1,017.05	\$2,423.23
Cash at the beginning of financial year		38,888.31	36,465.08
Cash at end financial year	-	\$39,905.36	\$38,888.31
These funds are represented by:			
CBA 0653546 10019938		29,635.02	28,618.69
CBA 0653546 5003010		10,270.34	\$ 10,269.62
	-	\$39,905.36	\$38,888.31
	-		

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2004

1 Statement of Significant Accounting Policies

ne financial statements are a general purpose financial report prepared for use by the members and to fulfill its accountability requirements to Australian Industrial Registry.

The statements are prepared on an cash basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following Accounting Standards have not been adopted in the presentation and preparation of the financial report:

- AAS 16 Financial Reporing By Segments
- AAS 22 Related Party Disclosure
- AAS 24 Consolidated Accounts

These notes should be read in conjunction with the attached audit report.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION FORESTRY FURNISHING PRODUCTS DIVISION PULP & PAPER WORKERS' (No. 7) BRANCH Myrtleford sub-branch

OPERATING REPORT

This Operating Report covers the activities of the Pulp & Paper Workers' (No 7) Branch ('The Branch), Myrtleford Sub-Branch of the Forestry & Furnishing Products Division of the Construction, Forestry, Mining & Energy Union for the year ended 31st December 2004, the results of those activities and the significant changes in the nature of those activities during the year.

- 1. Principle Activities of the Myrtleford Sub-Branch. The principle activities of the Sub-Branch over the year were:
- Implementation of the Sub-Branch COM and Executive.
- Conduct of meetings of members.
- Representation of members in matters involving their employment.
- Participation in dispute resolution processes, referring matters to the Pulp & Paper Workers Branch.
- Participation in negotiations for agreements pertaining to member's terms and conditions of employment.
- Preparations for the application of the RAO schedule.
- 2. The Myrtleford Sub-Branch Financial Affairs. There were no significant changes to the financial affairs or structures of the Sub-Branch over the year.
- Right of members to resign.
 All members of the union have the right to resign from the union in accordance with the Union Rules (and section 174 of the Workplace Relations Act) by providing written notice addressed and delivered to the Secretary of the Sub-Branch, including via email.
- 4. Superannuation Trusties. There are no officers or members of the Sub-Branch Committee of Management who are Trustees of any superannuation fund
- Membership of the Sub-Branch. At 31st December, the membership of the Sub-Branch was (39)
- 6. Employees of the Sub-Branch. The Sub-Branch has no employees.
- Committee of Management and Executive. The following persons were members of the Sub-Branch Committee of Management, during the year ended 31st December 2004.

Name.	Period of Appointment.
Karl Gropel	1.1.04 -31.12.04.
Mitch Widmark	1.1.04 -31.12.04.
Mauro Frizzo	1.1.04-31.12.04.
Richard Cobbe	1.1.04 -31.12.04.

The following persons were members of the Sub-Branch Executive, during the year ended 31st.December 2004:

Name.	Period of Appointment.
Carl Stolz	1.1.04 - 31.12.04.
Lou Frizzo	1.1.04 - 31.12.04.
David Jessup	1.1.04 - 31.12.04

David Jessup Secretary.

Djeranf. 31-5-05

Dated

Committee of Management Statement

On 31-5-05 the Committee of Management of the Myrtleford Sub-Branch passed the following resolution in relation to the general purpose financial report of the reporting unit for the financial year ending 31-12-04

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

- The financial statements and note comply with the Australian accounting standards;
- The financial statements and notes comply with the reporting guidelines of the industrial registrar
- The financial statements and notes give a true and fair view of the financial year to which they relate;
- 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;
- 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 the 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 the branch concerned; and
 - iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO schedule and the RAO regulations; and
 - iv) the information sought in any request of a member of the reporting unit ora Registrar duly made under section 272 of the RAO schedule has been furnished to the member or Registrar; and
 - v) there has been compliance with any order for inspection of financial records made by the commission under section 273 of the RAO schedule.

For the Committee of Management: David Jessup

Karl Gropel

Title of office held:

Secretary

Junior vice president

Signature:

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31.5.05

Date:





16 June 2005

PG:jg

The Secretary Construction, Forestry, Mining and Energy Union Melbourne Vic 3000

RE: The Pulp and Workers Branch Construction, Forestry and Mining Union Myrtleford Sub-branch (No 7 Branch)

We have inspected the records and accounts of the Myrtleford Sub-Branch of the Construction, Forestry, Mining and Energy Union for the period ended 31st December 2004.

In my opinion

- (a) (i) there were kept by the organisation in relation to the year satisfactory accounting records, including:
 - (A) records of the sources and nature of the income of the organisation (including income from members); and
 - (B) records of the nature and purposes of the expenditure of the organisation; and

(ii) the accounts and statements prepared in relation to the year were properly drawn up so as to give a true and fair view of:

- (A) the financial affairs of the organisation as at the end of the year; and
- (B) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (b) whether all the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide were provided.

We noted no deficiencies or shortcomings in the records as presented to us.

Yours faithfully,

Paul G Encl.

580 Englehardt Street, PO Box 867 Albury NSW 2640 Phone (02) 6041 3900 Facsimile (02) 6021 8318 Email info@thenextstep.biz

CERTIFICATE OF SECRETARY

I David Jessup being the secretary of the CFMEU Pulp & Paper Workers branch, Myrtleford sub branch 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 17/6/05; and
- that the full report was presented to a general meeting of members of the reporting unit on 11 / 7 / 05 in accordance with section 266 of the RAO schedule
- that the full report was presented to a second meeting of the committee of management of the reporting unit on 11 / 7 / 05 in accordance with section 266 of the RAO schedule

Signature

Desant-15-7-05

Date

Australian Government



Australian Industrial Registry

Mr Dave Jessup Sub Branch Secretary CFMEU FFPD Pulp & Paper Workers Myrtleford Sub-Branch Everton Gardens Caravan Park EVERTON VIC 3678

Dear Mr Jessup

Financial Statements and Accounts for the CFMEU FFPD Pulp and Paper Workers' Branch, Myrtleford Sub-Branch for the year ending 31 December 2003 (FR2003/695) and the year ending 31 December 2004 (FR2004/691)

I refer to the additional financial documents lodged in the Registry on 25 July 2004.

Documents for the year ending 31 December 2003

Following the receipt of the additional information lodged, the documents have now been filed, and may be viewed on the internet at <u>www.e-airc.gov.au/105nppmy/financial</u>.

Thank you for your attention to this matter.

Documents for the year ending 31 December 2004

Auditor's opinion

Before the documents for the financial year ending 31 December 2004 can be filed, would you please arrange for the auditor to express an opinion on the matters referred to in s257(5) of the RAO Schedule. The auditor has given an opinion in the terms of the former legislation and there is no reference to the financial reports being in accordance with Australian Accounting Standards.

I suggest the auditor may wish to consider the following form of words which other reporting units' auditors have used:

In my opinion the general purpose financial report is presented fairly in accordance with applicable Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996.

If the auditor is prepared to give this opinion, please arrange for him to do so. A letter will suffice.

Notice required by s272(5)

This was omitted from the GPFR. Please ensure it is included in next year's documents. I have enclosed a copy of required notice for your information.

Committee of Management Statement

This omits to express the committee's opinion on whether the records of the Sub-Branch have been kept, as far as practicable, in a consistent manner to each of the other reporting units (e.g branches) of the organisation (the CFMEU). If the committee cannot give express an opinion on this issue, it should indicate why.

Please ensure the committee expresses an opinion on this when preparing next year's documents. If you have any queries regarding this letter please contact me on 02 8374 6666.

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Yours sincerely,

Peter McKerrow for Deputy Industrial Registrar

8 August 2005

Section 272(5) Notice

Information to be provided to Member or Registrar

In accordance with the requirements of the Workplace Relations Act 1996, the attention of the members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272 of the Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) 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 made 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.

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(3) A reporting unit must comply with an application made under subsection (1).



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers 80 William Street, East Sydney, NSW 2011 Telephone: (02) 8374 6666 Fax: (02) 9380 6990 Email: sydney@air.gov.au

Mr Paul Guy The Next Step, Business Advisors PO Box 867 ALBURY NSW 2640

Dear Mr Guy

Financial Return – Myrtleford Sub-Branch – for year ending 31 December 2004 (FR2004/691)

I refer to the above financial statements lodged by the Secretary of the Myrtleford Sub-Branch of the Pulp and Paper Workers' Branch of the Construction, Forestry, Mining and Energy Union and to your Auditor's Report dated 16 June 2005 which was included in the documents.

The financial statements were subject to Schedule 1B of the Workplace Relations Act 1996 ('the RAO Schedule') introduced in May 2003. Section 257(5) of the RAO Schedule states in part:

(5) An auditor must, in his or her report, state whether in the auditor's opinion the general purpose financial report is presented fairly in accordance with any of the following that apply in relation to the reporting unit:

(a) the Australian Accounting Standards;

(b) any other requirements imposed by this Part.

Your opinion did not explicitly make this statement, although it reflected the statements which were required under the former s276(4) of the unamended Workplace Relations Act that applied in previous years.

If you are able to provide a supplementary statement to the Registry we will add that to the documents already lodged. If you complete an Auditor's Report for future financial accounts of the Sub-Branch, we would simply ask that you refer to and reflect the requirements of the RAO Schedule.

Thanking you,

Yours sincerely

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Stephen Kellett Assistant Manager, Sydney Registry

27 January 2006

cc. Tim Woods, Secretary, Pulp & Paper Workers' Branch



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers 80 William Street, East Sydney, NSW 2011 Telephone: (02) 8374 6666 Fax: (02) 9380 6990 Email: sydney@air.gov.au

Mr Tim Woods Branch Secretary, Pulp & Paper Workers' Branch Construction, Forestry, Mining and Energy Union PO Box 415 CARLTON SOUTH VIC 3053

Dear Mr Woods

Financial Return - Myrtleford Sub-Branch - year ending 31 December 2004 (FR2004/691)

I refer to the above financial statements which were lodged 25 July 2005.

On 8 August 2005 my predecessor Mr Peter McKerrow wrote to the Sub-Branch Secretary raising several issues to be rectified in any future returns prepared. I enclose for your reference a copy of that letter.

I also enclose a copy of the letter I have written to the Auditor for your record.

The above financial return has now been filed and there is no further action required by you in respect of it.

Yours sincerely

lepter Kellett

Stephen Kellett Assistant Manager, Sydney Registry

27 January 2006