



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2003/718-[105N-WAT]

Mr John Rudge
Divisional Branch President
Construction, Forestry, Mining & Energy Union, FFPD
Western Australian Branch (No.4 Branch)
Unit 24, 257 Balcatta Road
BALCATTA WA 6021

Dear Mr Rudge

Re: Construction, Forestry, Mining and Energy Union-FFPD- Western Australian Branch (No.4 Branch) Financial Reporting Obligations under *Workplace Relations Act 1996*

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 December, 2003 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna

E-mail: belinda.penna@air.gov.au
9 January 2004

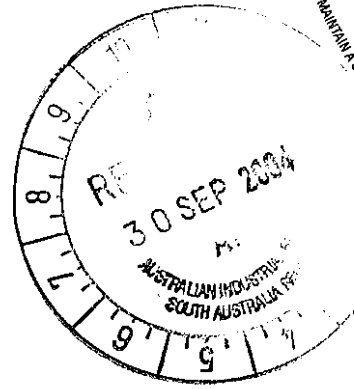


28th September 2004



**FORESTRY & FURNISHING
PRODUCTS DIVISION**

Deputy Industrial Registrar
PO Box 8046
Station Arcade
South Australia 5000



TO BUILD, STRENGTHEN & MAINTAIN A UNION THAT PROTECTS & IMPROVES THE QUALITY OF LIFE FOR WORKERS

Attention: P. Kinne

Dear Sir

Please find attached a copy of the Annual Accounts and Auditor's Report for the Western Australian Branch Forestry & Furnishing Products Division of the Construction Forestry Mining and Energy Union for the year ended 31st December 2003.

The financial report was tabled at the Divisional Branch Executive meeting held on 9th June 2004. At this meeting it was endorsed that the appropriate officers sign the summary audit for distribution to members.

Such distribution of the financial statements and accounts were provided to members in excess of eight days prior to the adoption of said accounts at the Divisional Branch Executive meeting held on 11th August 2004 (second meeting) and further moved that the Audited Financial Accounts be forwarded to the Registrar.

I now request that these documents be lodged accordingly.

Yours sincerely

Trevor W. Smith
National Secretary
Forestry & Furnishing Products Division
CFMEU

**CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION**

ABN 91 691 430 210

National Secretary

TREVOR W SMITH

National Office

Level 1

125 Port Road

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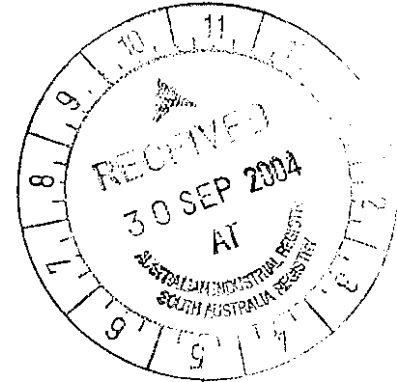
Fax: 61 8 8424 3011

Visit us at www.cfmeu-forestdivision.com.au

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

FORESTRY FURNITURE PRODUCTS DIVISION WA DIVISIONAL BRANCH

FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST DECEMBER, 2003



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Prepared by:

Major, May & Associates
Chartered Accountants

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CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

FORESTRY FURNITURE PRODUCTS DIVISION WA DIVISIONAL BRANCH

SUMMARY OF THE FINANCIAL STATEMENTS For the year ended 31st December, 2003

The Financial Statements of the Branch have been audited in accordance with the provisions of the Workplace Relations Act, 1996, as amended (the Act), and the following Summary is provided for Members in accordance with Section 279 (2) of the Act.

A copy of the audited Accounts will be supplied free of charge to Members who request a copy, and the Union's responsibility in this regard is set out below.

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Act, the attention of Members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274, which read as follows:-

- “(1) A Member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-Section (1) by a Member of the Organisation or a Registrar, make the specified information available to the Member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a Member of the Organisation concerned, and the Registrar shall provide to a Member information received because of an application made at the request of the Member.”

An Organisation shall not contravene Section 274 (1), (2) & (3). Penalty \$1,000.

Certificates required to be given under the Act, by the Accounting Officer and the Committee of Management, have been completed in accordance with the provisions of the Act, and contain no qualifications.

The Auditor's Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Act, other than a qualification based on the likely inability of the Branch to continue as a Going Concern without the ongoing financial support of the National Office of the Forestry Furniture Products Division of the CFMEU.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

FORESTRY FURNITURE PRODUCTS DIVISION WA DIVISIONAL BRANCH

STATEMENT OF FINANCIAL PERFORMANCE For the year ended 31st December, 2003

	<u>2003</u> \$	<u>2002</u> \$
Income		
Contributions	77,547	78,369
Interest Received	19	16
TOTAL INCOME	<u>77,566</u>	<u>78,385</u>
Expenditure		
Salaries & On-Costs	57,405	54,913
Sustentation & Affiliation Fees	14,938	17,316
Depreciation	1,800	1,800
Other	22,831	20,881
TOTAL EXPENDITURE	<u>96,974</u>	<u>94,910</u>
SUPRLUS/(DEFICIT) FOR THE YEAR	<u>\$(19,408)</u>	<u>\$(16,525)</u>

STATEMENT OF FINANCIAL POSITION As at 31st December 2003

	<u>2003</u> \$	<u>2002</u> \$
Accumulated Losses	<u>\$(110,646)</u>	<u>\$ (91,238)</u>
Represented by:-		
Current Assets	9,911	8,563
Fixed Assets	5,250	7,050
TOTAL ASSETS	<u>15,161</u>	<u>15,613</u>
Less		
Current Liabilities	125,807	106,851
TOTAL LIABILITIES	<u>125,807</u>	<u>106,851</u>
NET LIABILITIES	<u>\$(110,646)</u>	<u>\$ (91,238)</u>

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

**FORESTRY FURNITURE PRODUCTS DIVISION
WA DIVISIONAL BRANCH**

TO THE MEMBERS OF THE C.F.M.E.U., FORESTRY FURNITURE PRODUCTS
DIVISION, WA DIVISIONAL BRANCH

In our opinion, the Summary of the Financial Statements on page 2 is a fair and accurate
summary of the Reports, Accounts and Statements of the Branch, for the year ended 31st
December, 2003.

The Auditor's Report on the Accounts did not contain any particulars of any deficiency,
failure or shortcoming, as referred to in the Workplace Relations Act, 1996, Sub-Section
276(4), other than the previously mentioned Going Concern qualification. The Organisation
will supply, free of charge, a copy of the Reports, Accounts and Statements to any Members
who so request.

MAJOR, MAY & ASSOCIATES
Chartered Accountants



Andrew May
Partner
Registered Company Auditor

COMMITTEE OF MANAGEMENT


~~DOUGLAS ASHCROFT~~
RONALD ROSE
VINCENT PREEDY

ACCOUNTING OFFICER


GARY JAESCHKE

Signed at Perth this 9TH day of June, 2004.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

**FORESTRY FURNITURE PRODUCTS DIVISION
WA DIVISIONAL BRANCH**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE
For the year ended 31st December, 2003**

RONALD ROSE

We, ~~DOUGLAS ASHCROFT~~ and VINCENT PREEDY, being two members of the Committee of Management of the Construction, Forestry, Mining & Energy Union, Forestry Furniture Products Division, WA Divisional Branch, state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:-

- (1) In the opinion of the Committee of Management, the attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31st December, 2003.
- (2) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31st December, 2003, in accordance with the Rules of the Division.
- (3) To the knowledge of any Member of the Committee, there have been no instances where records of the Branch or other documents, (not being documents containing information made available to a Member of the Branch, under Sub-Section 274 (2) of the Workplace Relations Act, 1996), or copies of those records or other documents, or copies of the Rules of the Branch, have not been furnished or made available to Members, as requested in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the Rules of the Branch.
- (4) The Branch has complied with Sub-Sections 279 (1) and (6) of the Act in relation to the Financial Accounts in respect of the preceding year, and the Auditor's Report thereon.



~~DOUGLAS ASHCROFT~~
RONALD ROSE



VINCENT PREEDY

Signed at Perth this *9th* day of *June*, 2004.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

**FORESTRY FURNITURE PRODUCTS DIVISION
WA DIVISIONAL BRANCH**


**ACCOUNTING OFFICER'S CERTIFICATE
For the year ended 31st December, 2003**

I, GARY JAESCHKE, being the Officer responsible for keeping the accounting records of the Construction, Forestry, Mining & Energy Union, Forestry Furniture Products Division, WA Divisional Branch, certify that as at 31st December, 2003, the number of Members of the Branch was 277 (2002 : 286).

In my opinion:-

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31st December, 2003.
- (2) A record has been kept of all moneys paid by or collected from Members, and all moneys so paid or collected have been credited to the appropriate Bank Account in accordance with the Rules of the Branch.
- (3) Before any expenditure was incurred by the Branch, approval of that expenditure was obtained in accordance with the Rules of the Branch.
- (4) In the case of the Accounts prepared in accordance with Sub-Section 273 (1) of the Act, and, in particular, with regard to funds of the Branch, raised by compulsory levies or voluntary contributions from Members, or funds other than the General Fund, operated in accordance with the Rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- (5) No loans or other financial benefits, other than remuneration in respect of their full-time employment with the Branch, were made to persons holding office in the Branch.
- (6) The register of Members of the Branch was maintained in accordance with the Act.

Signed at Perth this 9th day of June, 2004.



GARY JAESCHKE

**CONSTRUCTION, FORESTRY,
MINING & ENERGY UNION**

**FORESTRY FURNITURE PRODUCTS DIVISION
WA DIVISIONAL BRANCH**

AUDITOR'S REPORT TO THE MEMBERS

For the year ended 31st December, 2003



SCOPE

We have audited the Accounts, being the Statement of Financial Position, Statement of Accumulated Funds, Statement of Financial Performance and Notes to and Forming part of the Accounts, of the Construction, Forestry, Mining & Energy Union, Forestry Furniture Products Division, WA Divisional Branch, for the year ended 31st December, 2003.

The Committee of Management is responsible for the preparation and presentation of the Accounts and the information they contain.

We have conducted an independent audit of these Accounts in order to express an opinion on them to the Members of the Branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Accounts are free from material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Accounts, and the evaluation of accounting policies and significant accounting estimates.

These procedures have been undertaken to form an opinion as to whether, in all material respects, the Accounts are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and statutory requirements so as to present a view of the Branch which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

QUALIFICATION

The liabilities of the branch exceed the carrying value of assets, as at 31st December 2003. As a result, the Branch is dependent upon the continued financial support of the National Office of the Division in order to remain a Going Concern. Should this financial support be withdrawn, there would be significant uncertainty that the Branch would continue as a Going Concern. If the Branch is unable to continue as a Going Concern then it may be required to realise its assets and extinguish its liabilities other than in the normal course of business, at amounts different from those stated in the financial statements.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

**FORESTRY FURNITURE PRODUCTS DIVISION
WA DIVISIONAL BRANCH**

AUDITOR'S REPORT TO THE MEMBERS (cont.)

AUDIT OPINION

In our opinion, except for the effects of such adjustments, if any, as might be required in respect of the matter referred to above:

- (1) There were kept by the Branch in respect of the period ended 31st December, 2003, satisfactory accounting records detailing the sources and nature of the Income of the Branch (including Income from Members) and the nature and the purposes of Expenditure.
- (2) The attached Accounts and Statements are properly drawn up:-
 - (a) in accordance with Section 273 of the Workplace Relations Act, 1996, as amended;
 - (b) so as to give a true and fair view of:
 - (i) the state of affairs of the Branch as at 31st December, 2003; and
 - (ii) the Income and Expenditure and Deficit of the Branch for the year ended on that date;
 - (c) in accordance with applicable Accounting Standards.
- (3) We received from the Officers and Employees of the Branch all the information and explanations which we required for the purposes of our audit.

MAJOR, MAY & ASSOCIATES
Chartered Accountants



ANDREW MAY ACA, BA (Acc)
Registered Company Auditor
Partner

Signed at Adelaide this 18th day of June, 2004.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

FORESTRY FURNITURE PRODUCTS DIVISION WA DIVISIONAL BRANCH

STATEMENT OF FINANCIAL POSITION

As at 31st December, 2003

	<u>2003</u>	<u>2002</u>
ACCUMULATED LOSSES	\$	\$
Accumulated Losses	(110,646)	(91,238)
TOTAL FUNDS	<u>\$(110,646)</u>	<u>\$(91,238)</u>
These Funds are Represented by:-		
CURRENT ASSETS		
Commonwealth Bank Cheque Account	9,811	8,463
Petty Cash	100	100
TOTAL CURRENT ASSETS	<u>9,911</u>	<u>8,563</u>
CURRENT LIABILITIES		
Sundry Creditors	(809)	548
Provision for Annual Leave	5,375	-
Sustentation Fees Due	75,730	60,792
Other Amount due to National Office	45,511	45,511
TOTAL CURRENT LIABILITIES	<u>125,807</u>	<u>106,851</u>
NET WORKING CAPITAL DEFICIENCY	<u>(115,896)</u>	<u>(98,289)</u>
FIXED ASSETS		
Motor Vehicles	12,000	12,000
Less : Provision for Depreciation	(6,750)	(4,950)
	<u>5,250</u>	<u>7,050</u>
Office Furniture & Equipment at Cost	304	304
Less : Provision for Depreciation	(304)	(304)
	<u>-</u>	<u>-</u>
TOTAL FIXED ASSETS	<u>5,250</u>	<u>7,050</u>
NET LIABILITIES	<u>\$(110,646)</u>	<u>\$(91,238)</u>

To be read in conjunction with the notes to accounts.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

**FORESTRY FURNITURE PRODUCTS DIVISION
WA DIVISIONAL BRANCH**

**STATEMENT OF ACCUMULATED LOSSES
For the year ended 31st December, 2003**

	<u>2003</u>	<u>2002</u>
	\$	\$
Operating Surplus/(Deficit)	(19,408)	(16,525)
Add Accumulated Losses at 1st January	(91,238)	(74,713)
ACCUMULATED DEFICIT AT 31ST DECEMBER	<u><u>\$(110,646)</u></u>	<u><u>\$(91,238)</u></u>

To be read in conjunction with the notes to accounts.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

FORESTRY FURNITURE PRODUCTS DIVISION WA DIVISIONAL BRANCH

STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31st December, 2003

	<u>2003</u>	<u>2002</u>
INCOME	\$	\$
Members' Contributions	77,547	78,369
Interest Received	19	16
TOTAL INCOME	<u>77,566</u>	<u>78,385</u>
EXPENDITURE		
Audit & Accountancy Fees	2,125	2,103
Bank Charges	403	367
Depreciation	1,800	1,800
Fringe Benefits Tax	411	411
Insurance	(3,850)	1,374
Legal Fees	1,636	-
Membership Computer Costs	246	420
Motor Vehicle Expenses	8,431	4,683
Office & Sundry Expenses	3,466	609
Printing, Stationery & Postage	2,335	1,737
Rent	479	3,520
Salaries & On Costs		
Salaries & Allowances - Officials	44,487	48,956
Superannuation	6,863	5,957
Provision for Annual Leave	5,375	-
Workcover	680	-
Total Salaries & On Costs	<u>57,405</u>	<u>54,913</u>
Sustentation Fees	14,938	17,316
Telephone & Facsimile	5,056	3,927
Travel & Accommodation	2,093	1,730
TOTAL EXPENDITURE	<u>96,974</u>	<u>94,910</u>
SURPLUS/(DEFICIT) FOR THE YEAR	<u>\$(19,408)</u>	<u>\$(16,525)</u>

To be read in conjunction with the notes to accounts.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

FORESTRY FURNITURE PRODUCTS DIVISION WA DIVISIONAL BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS For the year ended 31st December, 2003

Note 1. Accounting Methods

The Accounts are prepared under the Historical Cost Convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:-

- (a) The Accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) Provision is made for depreciation of Fixed Assets at rates considered appropriate to the useful lives of such assets.
- (c) No provision for Income Tax is necessary as "Trade Unions" are exempt from Income Tax under Section 50.15 of the Income Tax Assessment Act, 1997.

Note 2. Information to be Provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of Members is drawn to the provisions of Section 274, which read as follows:-

- "(1) A Member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-Section (1) by a Member of the Organisation or a Registrar, make the specified information available to the Member or Registrar in such manner, and within such time, as is prescribed.

CONSTRUCTION, FORESTRY, MINING & ENERGY UNION

FORESTRY FURNITURE PRODUCTS DIVISION WA DIVISIONAL BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS (cont.)
For the year ended 31st December, 2003

Note 2. Information to be Provided to Members or Registrar (cont.)

- (3) A Registrar may only make an application under Sub-Section (1) at the request of a Member of the Organisation concerned and the Registrar shall provide to a Member information received because of an application made at the request of the Member.”

An Organisation shall not contravene Section 274 (1), (2) and (3). Penalty \$1,000.

Note 3. Going Concern

The liabilities of the branch exceed the carrying value of assets, as at 31 December 2003. As a result, the Branch is dependent upon the continued financial support of the National Office of the Division in order to remain a Going Concern. Should this financial support be withdrawn, there would be significant uncertainty that the Branch would continue as a Going Concern. If the Branch is unable to continue as a Going Concern then it may be required to realize its assets and extinguish its liabilities other than in the normal course of business, at amounts different from those stated in the financial statements.



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr Trevor Smith
National Divisional Secretary
Forest & Furnishing Products Division
CFMEU
Level 1, 125 Port Road
HINDMARSH SA 5007

Dear Mr Smith

Re: Lodgement of Financial Statements and Accounts for the CFMEU FFPD, WA Divisional Branch for the year ending 31 December 2003 (FR2003/718)

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 30 September 2004.

I note that the auditor's report carries the qualification that the liabilities of the Branch exceed the carrying value of the assets as at 31 December 2003. The auditor also notes that the Branch is dependent upon the continued financial support of the National Office of the Division in order to remain a Going Concern. Auditors report for the previous three financial years have also included a similar qualification.

A Registrar is required under s280(2) of the *Workplace Relations Act 1996* to investigate any deficiency, failure or shortcoming set out in the report of an auditor. However, an investigation is not required if the Registrar is satisfied that the deficiency, failure or shortcoming is trivial or will be remedied in the following financial year.

I have noted the statements in your letters to the Deputy Industrial Registry of 21 November 2001, and 8 October 2003 that the Division's policy was to accommodate the WA Branch's financial position to ensure its ongoing operation. I would appreciate your written confirmation whether this remains the policy of the Division.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Peter McKerrow', written over a horizontal line.

Peter McKerrow
for Deputy Industrial Registrar

7 October 2004



**CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION**

ABN 91 691 430 210

National Secretary

TREVOR W SMITH

National Office

Level 1

125 Port Road

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23rd November 2004

**Deputy Industrial Registrar
Level 8 Terrace Towers
80 William Street
East Sydney NSW 2011**

Attention: Peter McKerrow

Re: FR2003/718

Dear Peter

I wish to take this opportunity to reiterate the position of the Forestry & Furnishing Products Division (FFPD) in respect to the WA Branch Financial Reports lodged in the Industrial Registry on 30th September 2004.

In response to the concern you raise in your letter dated 7th October 2004 please be advised that the Forestry and Furnishing Products Division has determined the importance of the Division having presence in WA continues to be in the best interest of our membership. Accordingly the Divisional Executive will continue to accommodate the present financial position of the Branch.

The liabilities of the WA Branch are the liabilities to the Divisional body and therefore the WA Branch continues to be monitored, although it is not the intent of the Divisional Executive to require the liabilities to be paid in such a manner that will impact upon the ongoing operation of the WA Branch.

Please do not hesitate to contact me should you require any further information on this matter.

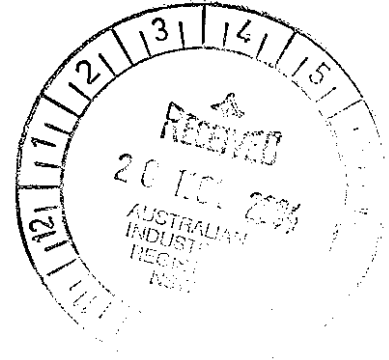
Yours sincerely,

**Trevor William Smith
National Secretary
Forestry & Furnishing Products Division
CFMEU**

TO BUILD, STRENGTHEN & MAINTAIN A UNION THAT PROTECTS & IMPROVES THE QUALITY OF LIFE FOR WORKERS



**FORESTRY & FURNISHING
PRODUCTS DIVISION**





Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr Trevor Smith
National Secretary
Forestry & Furnishing Products Division
CFMEU
Level 1, 125 Port Road
HINDMARSH SA 5007

Dear Mr Smith

**Re: Lodgement of Financial Statements and Accounts for the FFPD Western Australian
Divisional Branch for the year ending 31 December 2003 (FR2003/718)**

I refer to your letter dated 23 November 2004, reiterating the position of the FFPD in respect of the financial position of the WA Branch, and liabilities of the Branch to the Division.

Following the receipt of your letter, the documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/105nwat/financial.

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at www.airc.gov.au/fact_sheets/factsheets.html.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

26 November 2004