



15 August, 2006

University of Tasmania  
Private Bag 40  
Hobart TAS 7001

Ph: 6226 2114

Mr Terry Nassios  
Deputy Industrial Registrar  
39 Davey Street  
Hobart 7000

Dear Mr Nassios,

Please find attached a Summary of the Balance Sheet of our Annual Audit that we wish to submit for your approval.

The Audit (including the Summary) was presented to members of the Branch Committee at our Executive meeting held at 1pm today, 15 August, 2006 and was adopted. The full Audit will be distributed to members today prior to the Annual General Meeting on 6 September 2006

Once members have ratified these, a copy will be sent to your office for filing, as required by the Act, within 14 days.

Yours faithfully,

Zita Mitchell  
**Branch Secretary**

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**SUMMARY OF FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 30th JUNE 2006**

	<b>2006</b>		<b>2005</b>	
	\$	\$	\$	\$
<b>PROFIT AND LOSS</b>				
Income		9,804		9,802
<b>LESS EXPENSES</b>				
Affiliation, capitation and levies	1,286		1,354	
Other expenses	3,255		2,476	
		4,541		3,830
<b>Surplus for the year</b>		<b>5,263</b>		<b>5,972</b>

These are extracts of the audited financial statements of the Health Services union of Australia (Tasmania No. 2 Branch). Copies of the full audited accounts are available upon request, free of charge.

**NOTE:** 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 section 274, which reads as follows:-

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specific prescribed information in relation to the organisation.
- (2) An organisation shall, upon application made under sub-section (1) by a member of the organisation or a Registrar, make the prescribed 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 an organisation concerned and the Registrar shall provide to a member information received because of an application made at the request of a member.

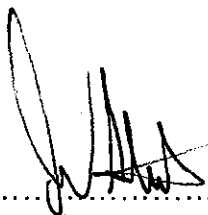
Penalty \$1,000

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**SUMMARY OF FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 30th JUNE 2006**

	<u>2005</u> \$	<u>2004</u> \$
<b>BALANCE SHEET</b>		
Cash at bank and cash on hand	108,184	102,140
Property, plant and equipment	<u>3</u>	<u>893</u>
<b>Total Assets</b>	<b><u>108,187</u></b>	<b><u>103,033</u></b>
 <b>MEMBERS EQUITY</b>		
Opening Balance	103,033	97,061
Prior Year Adjustments	- 109	-
Surplus for the year	<u>5,263</u>	<u>5,972</u>
<b>Net Equity</b>	<b><u>108,187</u></b>	<b><u>103,033</u></b>

In compliance with Section 279(2) of the Workplace Relations Act 1996, I certify that in my opinion the above summary is a fair and accurate summary of the financial report, accounts and statements of the Health Services Union of Australia (Tasmania No. 2 Branch) for the year ended 30th June 2006.



.....  
DEREK STEELE  
Registered Company Auditor

**OPHEL, Ken**

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**TASMANIA NO 2 BRANCH**

University of Tasmania

Australian Industrial Registrar  
80 Collins Street  
Melbourne Vic 3000

Dear Sir/Madam

Please find attached a copy of the unions Annual Financial Statements which includes:

- Statement of Financial Performance
- Statement of Financial Position
- Notes to and forming part of the accounts
- Statement of Cash Flows
- Notes to the statement of Cash Flows
- Committee of Management Statement
- Auditors Report
- Operating Report
- Designated Officers Certificate

as requested under the Workplace Relations Act 1996.

The Financial Statements were sent to all members on 29 August 2006.

The Financial Statements were passed by members at today's Annual General Meeting in accordance with subsection 279 (6).

Yours faithfully



Zita Mitchell (Mrs)  
Honorary Secretary

Ph: 03 6226 2114

6/09/2006

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2006**

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**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30th JUNE 2006**

	<u>2006</u>	<u>2005</u>
	\$	\$
<b>INCOME</b>		
Fees & Contributions	4,608	5,090
Interest Received	5,196	4,712
	<u>9,804</u>	<u>9,802</u>
<b>LESS: EXPENSES</b>		
Affiliation Fee	225	251
Audit Fees	451	330
Bank Charges	4	5
Depreciation - Plant	890	890
Federal Office Capitation Fees	1,061	1,102
Honorariums	548	533
HSU - IR Campaign Contributions	556	0
Postage	0	10
Staff Functions/Meetings	178	384
Sundry Expenses	0	30
Travelling & Conference Exp	628	294
	<u>4,541</u>	<u>3,829</u>
<b>SURPLUS FOR THE YEAR</b>	<b>5,263</b>	<b>5,972</b>

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30th JUNE 2006**

	<b>Note</b>	<b><u>2006</u></b>	<b><u>2005</u></b>
		<b>\$</b>	<b>\$</b>
Surplus for the year before income tax	1	5,263	5,972
Income tax attributable to surplus	2	<u>0</u>	<u>0</u>
		5,263	5,972
 <b>Surplus after Income Tax</b>			
Retained Surplus at the beginning of the financial year		83,908	78,045
		<u>83,908</u>	<u>78,045</u>
Total available for appropriation		89,171	84,017
<b>Retained surplus at the end of the Financial Year</b>		<b><u><u>89,171</u></u></b>	<b><u><u>84,017</u></u></b>

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30th JUNE 2006**

	<b>Note</b>	<b><u>2006</u></b> \$	<b><u>2005</u></b> \$
<b>Current Assets</b>			
Cash	3	108,184	102,031
<b>Non-Current Assets</b>			
Property Plant & Equipment	6	3	893
<b>TOTAL ASSETS</b>		108,187	102,924
<b>NET ASSETS</b>		<b><u>108,187</u></b>	<b><u>102,924</u></b>
 <b>MEMBERS EQUITY</b>			
Reserves	8	19,016	19,016
Retained Surplus		<u>89,171</u>	<u>83,908</u>
<b>Total Members Equity</b>		<b><u>108,187</u></b>	<b><u>102,924</u></b>



**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2006**

	<u>2006</u>	<u>2005</u>
	\$	\$
<b>Note 1 - Operating Revenue</b>		
Other Revenue		
Fees & Contributions	4,608	5,090
Interest Received	5,196	4,712
	9,804	9,802
<b>Note 2 - Surplus</b>		
Operating surplus before income tax has been determined after:		
<b>Charging as expense</b>		
Depreciation and amortisation of property, plant and equipment:		
- Plant & Equipment		
<b>Note 3 - Cash</b>		
Bank Accounts		
Cash at Bank S1	8,405	** 7,488
Cash at Bank I22	99,595	94,403
Other Cash Items		
Cash on Hand	184	140
	108,184	102,031
<b>Note 6 - Property, Plant &amp; Equipment</b>		
Plant and equipment at WDV	3	893
<b>Note 8 - Reserves</b>		
	19,016	19,016

\*\* Opening balance from Bank Statements is \$7,488.41  
not as per published 2005 statement of \$7,597

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2006

**1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounts are prepared under the Historical Cost Convention and in accordance with the Accounting Standards jointly issues by the Australian Professional Accounting Bodies. Unless otherwise stated, the accounts have not been adjusted to take account of the current costs of specific assets of their impact on the operating statement.

**2 DEPRECIATION OF FIXED ASSETS**

Depreciation has been provided for on fixed assets so to write them off progressively over their useful economic lives. The Prime costs method is used and applied consistently.

**3 PLANT AND EQUIPMENT**

	2005 Opening WDV	Depreciation	2006 Closing WVD
Photocopier	99	99	0
Computer Equipment	794	791	3
Total	893	890	3

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30th JUNE 2006**

	<u>2,006</u> \$	<u>2,005</u> \$
<b>Cash flows from operating activities</b>		
Cash Receipts from members	4,608	5,090
Cash paid to suppliers	<u>3,651</u>	<u>2,939</u>
Cash Generated from operations	957	2,151
<b>Net Cash used in operating activities</b>	957	2,151
<b>Cash flows from investing activities</b>		
Interest Received	<u>5,196</u>	<u>4,711</u>
<b>Net cash used in investing activities</b>	<u>5,196</u>	<u>4,711</u>
<b>Net Increase in cash and cash equivalents (Note 2)</b>	6,153	6,862
<b>Cash &amp; cash equivalents at beginning of period</b>	102,031	95,278
<b>Cash &amp; cash equivalents at end of period (Note 1)</b>	<u>108,184</u>	<u>102,140</u>

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

NOTES FORMING PART OF THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30th JUNE 2006

	<u>2,006</u>	<u>2,005</u>
	\$	\$
<b>Note 1. Reconciliation of Cash</b>		
Bank Accounts		
Bank Accounts		
Cash at Bank S1	8,405	** 7,488
Cash at Bank I22	99,595	94,403
Cash on Hand	184	140
	<u>108,184</u>	<u>102,031</u>
 <b>Note 2. Reconciliation of Net Cash used in Operating Activities to Operating Results</b>		
Operating Result	5,263	5,972
Depreciation	890	890
<b>Net cash used in operating activities</b>	<u><u>6,153</u></u>	<u><u>6,862</u></u>

\*\* Opening balance from Bank Statements is \$7,488.41  
not as per published 2005 statement of \$7,597

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**COMMITTEE OF MANAGEMENT STATEMENT**

We, J Wanless and Z Mitchell, being President and Secretary/Treasurer of the Branch Council of the Health Services Union of Australia (Tasmania No. 2 Branch), do state on behalf of the Council and in accordance with a resolution passed by the Council that:-

- 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

d. There are reasonable grounds to believe that the Health Services Union of Australia (Tasmania No. 2 Branch) will be able to pay its debts as and when they become due and payable; and

e. During the financial year:-

- (i) meetings of the committee of management were held in accordance with the rules of the union.
- (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the union.
- (iii) the financial records of the reporting entity have been kept and maintained in accordance with the RAO Schedule and the RAO regulations.
- (iv) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar.
- (v) there has been compliance with any order for inspection of financial records made by the commissioner under section 273 of the RAO schedule.

ON BEHALF OF THE BRANCH COUNCIL

  
\_\_\_\_\_  
J Wanless

  
\_\_\_\_\_  
Z Mitchell

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

OPERATING REPORT

**Number of Members**

The number of members who, at the end of the reporting period, were recorded on the Register of Members of the association was ~~XX~~ 45

**Number of Employees**

No employees were engaged by the Branch during the reporting period.

**Principal Activities**

The principal activities of the Branch during the reporting period were to provide industrial and representational services to the members consistent with the objectives of the Union and particularly the objective of protecting and improving the interests of the members.

The Branch's principal activities resulted in maintaining and improving the wages and conditions of employment of the membership, particularly for those members in collective enterprise agreements negotiated by the Union.

**Significant Changes**

There were no significant changes in the nature of the Union's principal activities during the reporting period.

**Manner of Resignation**

Members may resign from the Association in accordance with rule 13 Termination of Membership, which read as follows:

**13 - TERMINATION OF MEMBERSHIP**

(a) Membership of a member of the Union shall be terminated:

- (i) by resignation in accordance with these rules,
- (ii) by expulsion in accordance with these rules;
- (iii) by the member's ceasing to be eligible to become a member of the Union other than by being elected as a Member of Parliament or unless the member is a life member pursuant to Rule 12 of these Rules.

Provided that any person who is or becomes a member of the Union by virtue solely of his/her election or appointment or employment as a full-time officer or organiser or employee (other than clerical or administrative employee) of the Union or any Branch thereof shall, unless otherwise eligible to become or remain a member of the Union, forthwith cease to be a member of the Union upon her/his ceasing to hold such a position in the Union Branch.

(b) A member may resign from membership of the Union by notice in writing addressed and delivered to the secretary of the member's Branch.

(c) A notice of resignation from membership of the Union by notice in writing addressed and delivered to the Secretary of the member's Branch:-

- (i) Where the member ceases to be eligible to become a member of the Union -
  - (A) On the day upon which the notice is received by the Union, or
  - (B) On the day specified in the notice, which is a day not earlier than the day where the member ceased to be eligible
- (ii) In any other case -
  - (A) at the end of two weeks after the notice is received by the Union, or
  - (B) on the day specified in the notice, whichever is later.

(d) A notice delivered to the secretary of the member's branch shall be taken to have been received by the Union when it was delivered.

(e) A notice of resignation that has been received by the Union shall not be invalid because it was addressed and delivered in accordance with paragraph (b) of this rule.

(f) A resignation from membership of the Union shall be valid even if it is not effected in accordance with the foregoing provisions of this rule if the member is informed in writing by, or on behalf, of the Union that the resignation has been accepted.

**Trustee or Director of Trustee company of superannuation entity or exempt public sector superannuation scheme**

No officers or members of the Branch held positions as a trustee or director of a trustee company of a superannuation entity or exempt public sector superannuation scheme where the criteria for the officer or member being the trustee or director is that the officer or member is an officer or member of the Union.

**Members of Committee of Management**

The persons who held office as members of the Committee of Management of the Branch during the reporting period are:

John W Wanless	(Branch President)
Keith Bolton	(Senior Branch Vice President)
Geoffrey Piggott	(Junior Vice President)
Zita Mitchell	(Branch Secretary)
Andrea Kingston	(Branch Assistant Secretary)
Marshall Hughes	(Branch Trustee)
Geoffrey Appleby	(Branch Trustee)
Lynette Rainbird	(Committee Member)
Katie O'May	(Committee Member)
Chris Davey	(Committee Member)
Perter Thompson	(Committee Member)

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**Zita Mitchell (Secretary)**

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**DESIGNATED OFFICER'S CERTIFICATE**

I, Zita Mitchell, being the Secretary of the Branch Council of the Health Services Union of Australia (Tasmania No.2 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 the *29* August 2006 and;
- That the full report was presented to the Annual General Meeting of the reporting unit on the ..... ~~August~~ *6 sept 2006* 2006 in accordance with s266 of the RAO schedule.

Signature: *Z. D. Mitchell*.....

Date: *29/8/06*.....



**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**AUDITORS REPORT**

Scope

I have audited the attached financial report of the Health Services Union of Australia (Tasmania No. 2 Branch) for the year ended 30<sup>th</sup> June 2006. The Branch Council is responsible for the preparation and presentation of the financial report and the information contained therein. I have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Health Services Union of Australia (Tasmania No. 2 Branch). No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

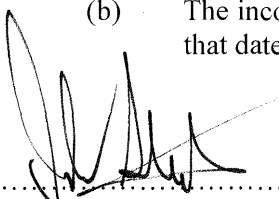
The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Branches constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the Australian Accounting concepts and standards (and relevant statutory and other requirements) so as to present a view of the Health Services Union of Australia (Tasmania No. 2 Branch) which is consistent with our understanding of its financial position and the results of its operations.

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

In my opinion,

- (i) There were kept by the Branch in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the Branch (including income from members) and the nature and purposes of expenditure and;
- (ii) The attached General Purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements of the RAO schedule. The accounts set out within the financial report have been prepared by the Branch and are properly drawn up so as to give a true and fair view of:
  - (a) The financial affairs of the branch as at 30<sup>th</sup> June 2006, and;
  - (b) The income and expenditure, and surplus of the Branch for the period ended on that date.

  
.....  
DEREK W STEELE  
Registered Company Auditor

Dated 3<sup>rd</sup> August, 2006



**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

Mrs Zita Mitchell  
Branch Secretary  
Health Services Union of Australia  
Tasmania No 2 Branch  
University of Tasmania  
Private Bag 40  
Hobart Tasmania 7001

Dear Mrs Mitchell

**Re: Schedule 1 of the Workplace Relations Act (The RAO Schedule)  
Financial Reports for year ended 30 June 2006 – FR2006/335**

I have received a copy of the financial reports of your Branch for the year ended 30 June 2006. The documents were lodged in the Australian Industrial Registry on 6 September 2006. I also acknowledge receipt of your letter dated 15 August 2006 which was addressed to Deputy Industrial Registrar Terry Nassios and an attached "Summary Of Financial Accounts".

The documents have been filed.

There are however a number of matters I need to address which I request you pay close attention to when preparing your next set of financial documents in 2007.

**Summary Of Financial Accounts**

There is no legislative requirement for such a set of summarised financial accounts to be produced, let alone audited and lodged in the Registry. Indeed, the section 279(2) of the Act (nor for that matter section 279 of the RAO Schedule) referred to by your auditor as the section requiring an opinion to be expressed by him re the accuracy of the summarised report does not exist. Such a requirement may have existed at an earlier time under a different regulatory framework.

I therefore ask that in future just the one set of documents, described as the "full report" (refer to section 265 of the RAO schedule for details of what it must consist of) together with a Certificate of Secretary or other Authorised Officer be lodged in accordance with section 268 of the RAO Schedule.

**Timeframe for information to be provided to members**

Your Secretary's Certificate confirms that the full report was provided to members on 29 August 2006 and was presented to a general meeting of members on 6 September 2006. This is contrary to the requirement under subsection 265(5) of the RAO Schedule which prescribes that members receive the full report at least 21 days prior to the general meeting.

I am a little confused however by the intended meaning on your part of the contents of the letter dated 15 August 2006. You mentioned that .."The Audit (including the Summary) was presented to members of the Branch Committee at our Executive meeting held at 1pm today, 15 August, 2006 and was adopted." I note that the general meeting of members took place 22 days later. I also note that rule 62(b) of the Union allows 5% Of Branch Members to call a special general meeting thereby making it possible for the full report to be presented directly to a Committee of Management meeting provided members are provided with a copy within 5 months from the end of the financial year. My confusion relates to whether you had considered that this is in effect what had occurred; i.e. that the meeting held on 15 August purports to be the second meeting envisaged

by subsection 266(3) of the RAO Schedule. This could only be conceivable if both of the following 2 pre-conditions are met.

Firstly, there would have to have been an earlier (first) meeting of the Committee of Management at which the General Purpose Financial Report (GPFR) was considered and if it was deemed to be in order the Committee would resolve to express its opinion on the GPFR and complete a Committee of Management Statement. Secondly, at the second meeting (which we will assume for the purposes of this theoretical discussion to be on 15 August) the full report (i.e. the GPFR, the Operating Report and the Auditor's Report) would have had to be presented to the Committee of Management. Your letter of 15 August does not indicate that a full report was presented to the Committee.

I am not necessarily seeking a response to these issues but trust that by discussing them now you will be better prepared when preparing and reporting your financial affairs next year.

### **Operating Report**

RAO Regulation 159(c) prescribes that the Operating Report must list the name of each person who has been a member of the committee of management at any time during the reporting period, and the period for which he or she held such a position. You have listed the names of persons who held office "during the reporting period" and one is left to assume that each person held office for the entire 12 month period. I appreciate that this may well have been the case but to ensure the information is provided as clearly as possible could you please, next year, confirm whether all committee members did in fact hold office throughout the full reporting period or otherwise provide a breakdown of the tenure in office for them.

It would be appreciated if in future the Operating report was dated.

### **Committee of Management Statement**

Reporting Guideline 26 of the Industrial Registrar requires that the date be specified of when the committee of management passed a resolution relating to the matters the subject of its declaration. It also requires that the Committee of Management Statement be dated at the date the designated officer signs the statement. Neither of these 2 dates were provided on the Statement.

### **General Purpose Financial Report**

Reporting Guideline 8(c) of the Industrial Registrar requires disclosure in the notes to the financial statements of the rights of members or a Registrar to obtain information from the Union under subsections 272(1), (2), and (3) of the RAO Schedule.

Last year Deputy Industrial Registrar Nassios in his letter to you dated 6 October 2005 pointed out that the reference under Note 4 in the Notes to the Financial Statements referred mistakenly to section 274 of the Act whereas it should have read section 272 (of the RAO Schedule).

This year mention is again made of section 274. Furthermore, unlike last year when it formed the 4<sup>th</sup> and final note in the Notes to the Financial Statements, this year it is not included in those Notes. Instead, this disclosure was only provided as a note on the document titled "Summary Of Financial Accounts" that was forwarded to the Registry as an attachment to your letter of 15 August 2006. It therefore does not form part of the GPFR. Please ensure that next year you revert to placing it in your notes to the financial statements that form part of the GPFR that in turn forms part of the full report.

### **Section 270 Certificate**

We appreciate as a small Branch with relatively few members and limited resources, compliance with these reporting requirements can be a challenging task.

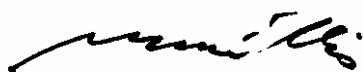
As an organisation with an annual income not in excess of \$100,000 you may wish to apply to the Registrar after the end of each financial year that this remains the case for a certificate to

that effect. You will see under section 270 of the RAO Schedule that once so certified there are less onerous financial reporting requirements. There no longer is a requirement for the general purpose financial report prepared under this section to be prepared in accordance with Australian Accounting Standards and hence no longer need there be a set of notes to the financial statements containing information required by those standards. Also, a cash flow statement is not required.

Should you wish to discuss the option of applying for a Section 270 Certificate, please contact Mr Andrew Schultz in the Statutory Services Branch in the Melbourne Registry. His phone number is (03)86617990.

I have forwarded a copy of this letter to Mr Derek Steele, your auditor, for his information.

Yours sincerely,



Michael Ellis  
Deputy Industrial Registrar

15 September 2006

Cc Mr Derek Steele  
Steele Burnett & Nelson