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9 December 2010

SAS GLOBAL MANDURAH LIMITED
(In Liquidation) (Receivers and Managers Appointed) (SGML)
ACN 117 669 468

TAX DECLARATION TO SHAREHOLDERS

I confirm that Andrew Saker, Darren Weaver and I were appointed Joint and Several Administrators of SGML pursuant to section 436A of the Corporations Act 2001 on 11 November 2009 and then Joint and Several Liquidators on 16 December 2009.

With reference to section 104-145 Income Tax Assessment Act 1997, I declare that there are reasonable grounds to believe that there is no likelihood that SGML shareholders will receive any further distributions for their shares.

Should you have any queries in relation to the above, please do not hesitate to contact me, or in my absence, Sandra Gauci of this office.



Martin Jones
Joint and Several Liquidator of
SAS Global Mandurah Limited

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and
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