

**IN THE FEDERAL COURT OF AUSTRALIA  
VICTORIAN DISTRICT REGISTRY**

**No. VID 621 of 2005**

**IN THE MATTER OF:**

**ANSETT AUSTRALIA LTD  
(ACN 004 209 410) & ORS (in accordance with  
the schedule attached) (All subject to a Deed of  
Company Arrangement)**

**and**

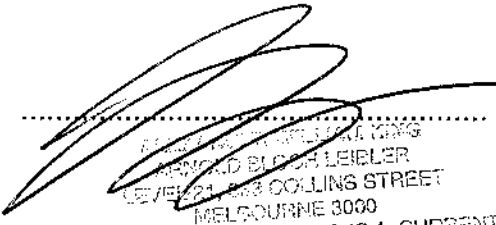
**MARK ANTHONY KORDA and MARK FRANCIS  
XAVIER MENTHA (as Deed Administrators of  
the Companies)**

**Plaintiffs**

**CERTIFICATE IDENTIFYING EXHIBIT**

This is the exhibit marked "**MAK-69**" now produced and shown to **MARK ANTHONY KORDA** at the time of swearing his affidavit on 13 October 2005.

Before me: .....

  
ARNOLD BLOCH LEIBLER  
LEVEL 21, 333 COLLINS STREET  
MELBOURNE 3000  
A NATURAL PERSON WHO IS A CURRENT  
PRACTITIONER WITHIN THE MEANING OF  
THE LEGAL PRACTICE ACT 1996

---

Filed on behalf of the Plaintiffs

**ARNOLD BLOCH LEIBLER**  
Lawyers and Advisers  
Level 21, 333 Collins Street  
MELBOURNE VIC 3000

Telephone: (03) 9229 9696  
Facsimile: (03) 9229 9900  
Reference: AWK:01-1349951  
(Alex King)

MAK 69

**Alex King**

---

**From:** Kim Worrall on behalf of Alex King  
**Sent:** Wednesday, 5 October 2005 5:08 PM  
**To:** 'sparbery@ppb.com.au'; 'ross.mcclure@ags.gov.au'  
**Cc:** 'Tim.Luxton@asic.gov.au'; 'stewart.peters@deacons.com.au';  
'tony.troiani@mallesons.com'; 'brendon.watkins@minterellison.com'  
**Subject:** ANSETT/POOLING: Letter from Ansett Australia to PPB/AGS re Commonwealth issues and queries

**Importance:** High

Letter and attachments for your urgent attention.



ABL-#400384-v1-L  
ETTER\_FROM\_ANS..



4298570m.tif



Email McClure to  
King 26.09.05...



Email Parbery to  
Korda 28.09.0...



Commonwealth  
proof of debt.pdf...

Please acknowledge receipt.

Thanks and regards  
**Alex King**  
Partner

**Arnold Bloch Leibler**  
Lawyers and Advisers

Level 21  
333 Collins Street  
Melbourne Victoria 3000

Telephone 61 3 9229 9696  
Mobile 0419 884 135  
Facsimile 61 3 9916 9359  
Email [aking@abl.com.au](mailto:aking@abl.com.au)  
[www.abl.com.au](http://www.abl.com.au)

## Alex King

---

**From:** Alex King  
**Sent:** Wednesday, 5 October 2005 5:14 PM  
**To:** 'rwatts@actu.asn.au'  
**Cc:** Sebastian Hams (E-mail)  
**Subject:** FW: ANSETT/POOLING: Letter from Ansett Australia to PPB/AGS re Commonwealth issues and queries

**Importance:** High

Dear Richard

**Attached**, letter and attachments for your urgent attention.

Please acknowledge receipt.

Please direct any questions to Seb Hams in the first instance. Of course, I'm also happy to discuss any questions you may have.

Thanks and regards  
Alex King

-----Original Message-----

**From:** Kim Worrall **On Behalf Of** Alex King  
**Sent:** Wednesday, 5 October 2005 5:08 PM  
**To:** 'sparbery@ppb.com.au'; 'ross.mcclure@ags.gov.au'  
**Cc:** 'Tim.Luxton@asic.gov.au'; 'stewart.peters@deacons.com.au'; 'tony.troiani@malleasons.com'; 'brendon.watkins@minterellison.com'  
**Subject:** ANSETT/POOLING: Letter from Ansett Australia to PPB/AGS re Commonwealth issues and queries  
**Importance:** High

Letter and attachments for your urgent attention.



ABL-#400384-v1-L  
ETTER\_FROM\_ANS..



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Email McClure to  
King 26.09.05...



Email Parbery to  
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Commonwealth  
proof of debt.pdf...

ease acknowledge receipt.

Thanks and regards  
**Alex King**  
Partner

**Arnold Bloch Leibler**  
Lawyers and Advisers

Level 21  
333 Collins Street  
Melbourne Victoria 3000

Telephone 61 3 9229 9696  
Mobile 0419 884 135  
Facsimile 61 3 9916 9359  
Email aking@abl.com.au  
www.abl.com.au

**Tracking:**

**Recipient**

**Read**

'rwatts@actu.asn.au'

Sebastian Hams (E-mail)

**Recipient**

Kim Worrall

**Read**

Read: 6/10/2005 9:02 AM



**ANSETT AUSTRALIA**

5 October 2005

**By email**

Mr Steven Parbery  
Prentice Parbery Barilla  
Level 15  
25 Bligh Street  
SYDNEY NSW 2000

and

Mr Ross McClure  
Australian Government Solicitor  
Level 21  
200 Queen Street  
MELBOURNE VIC 3000

Dear Steve and Ross

**Ansett Group: pooling application  
Commonwealth requests for information/clarification**

I refer to a letter today (copy **attached**) from the Australian Government Solicitor to Arnold Bloch Leibler in relation to two requests for information and/or clarification in connection with the pooling application, namely a 26 September 2005 email from Ross (AGS) to Alex King (ABL) and Steve's 28 September 2005 email to me. Copies of both emails are **attached** for your convenient reference. Mark Mentha's and my responses are set out below.

***Steve's email to me re potential benefit to non-priority creditors if pooling does not occur***

Thank you for your email. As you know, we touched on the issue you raise in our telephone discussion last Thursday, 29 September 2005, following the Committees of Creditors meetings, when you, I and others discussed a range of issues in connection with the pooling application and, in particular, issues as between the Ansett Group and the Commonwealth. You will recall that, during that discussion, I mentioned that we were in the process of preparing a further affidavit to be filed and served in the pooling application, by which we would seek to address a number of issues raised by stakeholders in the application, including the Commonwealth. That affidavit was filed and served (by email) last Friday, 30 September 2005. Paragraphs 40 to 49 (under the heading "Separate Administrations Costs Estimate") go directly to the issue raised by your email.

In short, your point is well made. All of our estimates of returns to non-priority creditors are exclusive of the additional costs of separate administrations, which costs will reduce those returns further. As I have deposed in my 30 September 2005 affidavit, we believe that, despite the difficulty of accurately estimating the costs likely to be incurred by the Ansett Group companies and entities were they to continue to be separately administered and not

pooled, our best estimate of the additional global costs of separate administrations are amounts in the range of approximately \$9.9 million to at least \$24 million. When those amounts are fed into Scenario 2 in Distribution Table 4 (at paragraph 20 of my 30 September 2005 affidavit) the estimated return to the non-AAE non-priority creditors in a "no pooling" scenario with the AAE compromise is reduced from \$22.0 million (i.e. \$49.0 million from the bottom row of that table less \$27 million to be paid under the AAE compromise) to an amount ranging from approximately zero (ie, negative \$2 million) to \$12.1 million. The exact reduction to particular non-priority creditors would of course depend not only on the actual global separate administration costs but also which companies do not pool and their share of those costs.

**Ross' email to Alex King re paragraph 199(j) of my main affidavit**

Paragraph 199(j) of my main affidavit sets out one of the assumptions we have made in preparing the Distribution Tables, as follows:

*"All outstanding matters between the Ansett Group and the Commonwealth are assumed to be settled."*

Again, I refer to our discussion last Thursday after the Committees of Creditors meeting and now confirm and clarify the position, as follows.

It is convenient to separate "pre-administration" and "post-administration" claims and issues.

*Pre-administration claims*

We understand that all of the Commonwealth's pre-administration claims are set out in the amended proof of debt dated 6 November 2002 ("**Proof of Debt**") sent to us by Helen Peel of the Department of Finance and Administration under cover of a letter dated 7 November 2002 (copies **attached**). The net amount of the Proof of Debt is \$88,924,432.38. In our view, all of the claims set out in the Proof of Debt are non-priority unsecured claims. It follows that, if the Ansett Group is pooled and the AAE compromise is approved, the Commonwealth will be entitled to prove in the pooled Ansett Group but, for reasons comprehensively set out in my recent affidavits in the pooling application, stand to receive a distribution of zero cents in the dollar on the entire Proof of Debt.

*Post-administration claims*

Broadly, there are two sets of post-administration Commonwealth claims or potential claims: claims in relation to Ansett Group trading activities and potential claims for income and/or capital gains tax (including as a result of pooling), if any.

In relation to trading-related claims, since our appointment as administrators of the Ansett Group, we have caused the relevant Ansett Group companies and entities to satisfy their trading-related obligations to the Commonwealth (for example, payments for services provided by CASA, remittances of GST, etc). To the extent further trading-related claims presently exist or later arise, they are to be covered by the estimated costs to complete. (I note there is a specific issue to be finalised, in relation to the Rapid Route Recovery loan. We understand that the only remaining steps are for the Commonwealth formally to forgive the loan and then confirm that to us in writing.)


In our view, any claims for income and/or capital gains tax (including as a result of pooling), if any, would properly be characterised as non-priority unsecured liabilities.

In summary, other than trading-related payments, the only payments or distributions referable to post-administration events which the Commonwealth will receive from the Ansett Group or any of the Ansett Group companies or entities will be distributions in partial reimbursement of funds previously advanced under the SEESA scheme (as to which, see paragraph 205 of my main affidavit).

I trust the above clarifies the Commonwealth's requests for information.

Please let me know as soon as possible if you or any other person on behalf of the Commonwealth has any further queries.

Yours sincerely



Mark Korda  
Deed Administrator  
Ansett Group of Companies

Encl.

cc

Tim Luxton (ASIC)  
Stewart Peters (for the contradictor, WTH Pty Ltd)  
Richard Watts (ACTU)  
Tony Troiani (for NAB)  
Brendon Watkins (for CBA and BNP)





*the leading lawyers to government*

Your ref. AWK:JMH:01-1349951  
Our ref. 01069223

**Australian Government Solicitor**  
Level 21, 200 Queen Street Melbourne VIC 3000  
GPO Box 2853 Melbourne VIC 3001  
T 03 9242 1222 F 03 9242 1333 DX 50 Melbourne  
www.ags.gov.au

5 October 2005

Mr Alex King  
Arnold Bloch Leibler  
Lawyers and Advisers  
Level 21  
333 Collins Street  
MELBOURNE VIC 3000

Canberra  
Sydney  
Melbourne  
Brisbane  
Perth  
Adelaide  
Hobart  
Darwin

BY FACSIMILE

Dear Mr King

**Ansett Australia Limited Pooling Application - VID 621 of 2005**

1. By your letter dated 4 October 2005 and sent by facsimile at 4:26pm yesterday, you stated that you expect to respond today to the requests contained in our letter of 3 October 2005. However, your letter also states that, "we will advise you as soon as possible if that will not be the case."
2. You will of course be aware that Mr S Parbery has been providing insolvency and accounting advice to the Commonwealth in relation to the Ansett Administration. We are instructed that Mr Parbery, by email sent at 10:50am on 28 September 2005, sought Mr Korda's comments on the following issue (we set out the following extract from that email):

Dear Mark,

I refer to your affidavit relating to the pooling application in Ansett. To assist me and the Commonwealth in better understanding the financial consequences of the pooling application I would appreciate you commenting on the following:

In paragraph 205 you note the following

**Pooling Scenario**

Employees receive \$639.7m  
SEES receive \$307.1m  
Non Priority creditors \$ 27.0m  
\$973.8m

**Non Pooling Scenario**

Employees receive \$626.6m  
SEES receive \$298.9m  
Non Priority creditors \$ 48.4m  
\$973.9m

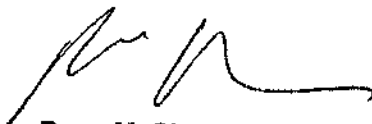
*Australian Government Solicitor*

Based on this information, the gains made by the employees and SEES under pooling of \$21.4m are to the detriment of the non priority creditors. The non priority creditors impacted by pooling are outlined in paragraph 209 of your affidavit.

I question whether the benefit to certain non priority creditors under no pooling would be as high as you have estimated due to the substantial cost increase and referred to in paragraphs 19 to 94 of your affidavit.

3. We are instructed that Mr Parbery is still awaiting a response to his email.
4. In order for the Commonwealth to finalise its position in relation to the pooling application we urgently require a response to the matters set out in our letter of 3 October 2005 and Mr Parbery's email of 28 September 2005. We are instructed that, unless we receive this information by COB today, the Commonwealth may not be ready to proceed at the hearing on Monday, 10 October 2005.

Yours sincerely



**Ross McClure**  
Senior Executive Lawyer  
T 03 9242 1395 F 03 9242 1278  
M 0419 299 520  
ross.mcclure@ags.gov.au

**Alex King**

---

**From:** McClure, Ross [Ross.McClure@ags.gov.au]  
**Sent:** Monday, 26 September 2005 3:55 PM  
**To:** Alex King  
**Subject:** Clarification of one matter in Korda affidavit

Alex,

I tried telephoning you just now, but rather than leave a voicemail message I thought I should email my request of the Administrators.

Sub-paragraph 199 (j) of the Mark Korda affidavit sworn on 12 September 2005 sets out one of the underlying assumptions to the Distribution Tables; namely, that "all outstanding matters between the Ansett Group and the Commonwealth are assumed to be settled".

Would you please obtain instructions and then advise precisely which matters this statement is intended to cover. We need to better understand the ambit of this statement as part of the Commonwealth's consideration of its position.

Thank you in anticipation,

Ross

---

**Ross McClure**  
Senior Executive Lawyer  
Australian Government Solicitor  
T 03 9242 1395 F 03 9242 1278 M 0419 299 520  
ross.mcclure@ags.gov.au  
Find out more about AGS at <http://www.ags.gov.au>

**Important:** This message may contain confidential or legally privileged information. If you think it was sent to you by mistake, please delete all copies and advise the sender. For the purposes of the *Spam Act 2003*, this email is authorised by AGS.

5/10/2005

**Alex King**

---

**From:** Steve Parbery [sparbery@ppb.com.au]  
**Sent:** Wednesday, 28 September 2005 10:50 AM  
**To:** Mark Korda  
**Cc:** CARR, Henry  
**Subject:** Ansett Pooling affidavit

Dear Mark,

I refer to your affidavit relating to the pooling application in Ansett. To assist me and the Commonwealth in better understanding the financial consequences of the pooling application I would appreciate you commenting on the following:

In paragraph 205 you note the following

**Pooling Scenario**

Employees receive	\$639.7m
SEES receive	\$307.1m
Non Priority creditors	\$ 27.0m
	\$973.8m

**Non Pooling Scenario**

Employees receive	\$626.6m
SEES receive	\$298.9m
Non Priority creditors	\$ 48.4m
	\$973.9m

Based on this information, the gains made by the employees and SEES under pooling of \$21.4m are to the detriment of the non priority creditors. The non priority creditors impacted by pooling are outlined in paragraph 209 of your affidavit.

I question whether the benefit to certain non priority creditors under no pooling would be as high as you have estimated due to the substantial cost increase and referred to in paragraphs 19 to 94 of your affidavit. This may become material if the employees and SEES are criticised for taking the benefit away from ordinary unsecured creditors.

I would appreciate your comments.

Kind regards,

Steve Parbery

Partner

PPB

Chartered Accountants

& Business Reconstruction Specialists

Level 15, 25 Bligh Street

Sydney NSW 2000

Phone + 61 2 9233 4955

Fax + 61 2 9221 1310

<mailto:sparbery@ppb.com.au> sparbery@ppb.com.au

a New South Wales Partnership (ABN 15 048 699 484) and an independent associate of PPB nationally  
(no liability of the New South Wales Partnership attaches to PPB)

Liability limited by a scheme approved under Professional Standards Legislation.

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Reference: 01/4706  
Contact: Adrian Moss  
Telephone: 02 6215 3137  
e-mail: adrian.moss@finance.gov.au

The Administrators of the Ansett Group  
Korda, Mentha and Colleagues Pty Ltd  
GPO Box 2985  
Melbourne VIC 3001

Dear Messrs Mentha and Korda

### **Amended Commonwealth Proof of Debt against the Ansett Group of Companies**

1. We refer to the above matter and to your earlier correspondence with the Commonwealth. Investigations have now been undertaken to enable amended proofs of debt to be lodged by the Commonwealth.
2. The purpose of this letter is to:
  - enclose the Commonwealth's amended proofs of debt relating to Ansett Australia Limited ;
  - summarise the sums owed to the Commonwealth and the amounts available for set off by the Ansett Group of Companies (Group); and
  - explain the basis for the Commonwealth's claimed set off.
3. We confirm that Ms Helen Peel remains authorised by the Minister for Finance and Administration to make the enclosed proofs of debt claims against the Group.

#### **Enclosures**

4. One amended proof of debt, relating to Ansett Australia Limited (ACN 004 209 410), is enclosed along with a document summarising the claimed amounts in table form. All other proofs of debt previously lodged on behalf of the Commonwealth, in January and March 2002, remain unchanged.

#### **Summary**

5. As can be seen from the table, \$66,447,110.80 is owed by Ansett Australia Limited (Administrators Appointed) (Ansett) to the Commonwealth against which a total of \$4,810,674.74 is available for set off by the Commonwealth, thus giving a net amount of \$61,636,436.06. In addition, \$27,287,996.32 is owed to the Commonwealth by other

Group companies. The sums owed by the Group (including Ansett Australia Limited) to the Commonwealth, therefore, total \$93,735,107.12. After setting off the sum of \$4,810,674.74 referred to above, \$88,924,432.38 remains owing to the Commonwealth by the Group.

### **Explanation**

6. It is the Commonwealth's contention, that the whole of the sums owed by the Commonwealth to Ansett are capable of being set off against the sums owed by Ansett to the Commonwealth pursuant to section 553C of the *Corporations Act 2001* (Act). These sums, as indicated in the enclosed table, total \$4,810,674.74.

7. Although, technically, the Group is in administration rather than liquidation, the deed of company arrangement ("Deed") dated 2 May 2002 and applicable to the Group provides that section 553C of the *Corporations Act* will in any event apply to the administration. Clause 14 of the Deed relevantly provides as follows:

The rules and mechanisms to be applied to proofs of debt and the ascertainment of Claims shall be similar to the rules and mechanisms for such things prescribed by the Act in the context of the liquidation of a company, amended or adjusted to make the process as cost effective as possible.

8. The following definition of "mutual" has been established in common law (from the decision of the High Court in *Gye v McIntyre* (1991) 171 CLR 609 at page 623):

... the word 'mutual' ... does not mean 'identical' or 'the same'. So understood, there are three aspects of the ... requirement of mutuality. The first is that the credits, the debts, or the claims arising from other dealings be between the same persons. The second is that the benefit or burden in them lie in the same interests ... The third requirement of mutuality is that the credits, debts or claims arising from other dealings ... must ultimately sound in money.

9. This definition has been applied to the debts set out in the enclosed table. The three aspects set out in this definition are dealt with below.

#### **... between the same persons**

10. Effectively, debts owed by or to one Group company may not be set off against debts owed to or by another Group company. In the current matter, this is of no consequence as all amounts in respect of which set off is sought relate only to Ansett Australia Limited.

#### **... lie in the same interests**

11. This requirement has been defined by Australian courts very broadly. The Australian High Court in *Gye v McIntyre* put the matter as follows (at page 619):

... it is established by authority that a provision such as s. 86 of the [Bankruptcy] Act should be given "the widest possible scope" ...

12. Cases (such as *Gye v McIntyre*) dealing with section 86 of the *Bankruptcy Act* have since been held to be equally applicable to section 553C of the *Act*.

13. The words "in the same interests" have been interpreted to mean "reciprocal" rather than "identical" or "same" or "corresponding". In addition, the High Court in *Gye v McIntyre* (at page 624) accepted that debts did not need to depend on each other or arise out of the same agreement to be "mutual":

... it is not necessary that the credits should be dependent the one upon the other, nor that there should have been any agreement beforehand ...

14. The words "in the same interests" therefore in the view of the Commonwealth refer to the capacity in which the relevant credit is held or the debt owed. Instances of where this is not the case will be restricted to examples such as debts owed to a person in their own right as opposed to debts owed by that person in their capacity (say) as the trustee of a will or instances where debts have been acquired from third parties.

15. In summary, the Commonwealth is of the view that the applicable case law makes it clear that debts will "lie in the same interests" whenever they are owed to and by a party acting in the same capacity. All Commonwealth debts owed to and by Ansett are owed to and by them acting in the same capacity and, therefore, "lie in the same interests".

16. In addition, the Commonwealth is also of the view that debts arising out of a transaction (ie contractual debts) may be set off against statutory debts. As you may be aware, this was emphasised in *Re ACN 007 537 000 Pty Ltd; Ex parte Parker* (1997) 25 ACSR 560 as follows (at page 568):

There is no reason in logic or principle to exclude statutory debts from the compass of provisions such as s 553C ... . Although mutual credits and mutual debts will ordinarily result from prior dealings between the two parties, I do not think that is necessarily so.

17. Lastly, it is not necessary that credits and debts must have "crystalised" as at the date of entry into liquidation for them to be "mutual". *Hiley v Peoples Prudential Assurance* (1938) 60 CLR 468 (at page 496-497) provided as follows:

... the general rule does not require that at the moment when the winding up commences there shall be two enforceable debts ... . It is enough that at the commencement of the winding up mutual dealings exist which involve rights and obligations whether absolute or contingent of such a nature that afterwards in the events that happen they mature or develop into pecuniary demands capable of set-off.

**... must ultimately sound in money**

18. All claims referred to in the enclosed proofs of debt ultimately "sound in money".

19. In summary, therefore, the Commonwealth is of the view that debts and credits will be "mutual" when they are between parties acting in the same capacity (eg not for themselves in one instance and as trustee for another person in another instance) and when they arise (whether directly or contingently, liquidated or unliquidated) out of dealings which occurred prior to the date of commencement of liquidation and where they

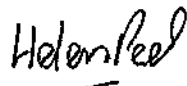


ultimately sound in money. On this basis, all debts owed by and to Ansett to and by the Commonwealth are "mutual" for the purposes of section 553C of the Act.

20. On the basis of the foregoing all sums owed by the Commonwealth are available for set off against moneys owed by Ansett to the Commonwealth. The sums owed by the Commonwealth to Ansett represent all of the sums owed by the Commonwealth to the Group.

21. We look forward to your confirmation of the foregoing in due course.

Yours sincerely



Helen Peel  
Agency Advice Unit  
7 November 2002



## FORM 535

Corporations Act

## FORMAL PROOF OF DEBT OR CLAIM (GENERAL FORM)

To the Administrators of: Ansett Australia Limited (ACN 004 209 410) (Administrators Appointed):

1. This to state that the above Company was on 12 September 2001 and still is, justly and truly indebted to  
The Commonwealth of Australia

for the sum of 61,636,436 dollars and 06 cents

Particulars of the debt are:

Date	Consideration	Amount	Remarks
		\$	

As per attached schedule. Note: We have identified potential offsets of \$4,810,674.74 that is owed by the Commonwealth to Ansett, and the above figure represents the net amount owed to the Commonwealth. Refer to the attached breakdown by portfolio and previous source information provided to the Administrators at creditor meetings (delivered by hand).

2. To my knowledge or belief the creditor has not, nor has any person by the creditor's order, had or received any satisfaction or security for the sum or any part of it except for the following:

Date	Drawer	Acceptor	Amount	Due Date
			\$	

nil

3. I am employed by the creditor and authorised in writing by the creditor to make this statement. I know that the debt was incurred for the consideration stated and that the debt, to the best of my knowledge and belief remains unpaid and unsatisfied.

- ~~4. I am the creditor's agent authorised in writing to make this statement in writing. I know that the debt was incurred for the consideration stated and that the debt to the best of my knowledge and belief, remains unpaid and unsatisfied.~~

Dated: 6 November 2002Signature: Helen PeelName: Helen PeelOccupation: Public ServantAddress: John Gorton Building, King Edward Terrace, Parkes ACT 2600

Ansett Australia Limited (004 209 410)

Reference	Agency	Owed TO Ansett	Owed BY Ansett	Net amount owed to the Commonwealth
1	Agriculture, Fisheries and Forestry Australia	0.00	1,868.82	1,868.82
2	Australian Bureau of Statistics	339,236.09	2,154,809.36	1,815,573.27
3	Australian Centre for International Agricultural Research	0.00	1,955.00	1,955.00
4	Australian Competition and Consumer Commission	0.00	755.69	755.69
5	Australian Customs Service	682,275.85	125,188.18	-557,087.67
6	Australian Electoral Commission	38,589.17	0.00	-38,589.17
7	Australian Federal Police	0.00	20,973.40	20,973.40
9	Australian Taxation Office	1,568,749.86	62,273,479.87	60,704,730.01
10	Bureau of Meteorology	0.00	246,996.57	246,996.57
11	Commonwealth Grants Commission	3,789.85	334.22	-3,455.63
12	Department of Family and Community Services	114,872.57	77,403.31	-37,469.26
13	Department of Finance and Administration	253,260.91	10,101.11	-243,159.80
14	Department of Finance and Administration (ex Office of Asset Sales and Commercial Support) **note: error previously made in amounts (ie. they were reversed)	10,251.43	3,513.43	-6,738.00
15	Department of Foreign Affairs and Trade	0.00	15,550.44	15,550.44
16	Department of Health and Ageing	0.00	0.00	0.00
18	Department of Transport and Regional Services	298,880.43	1,427,646.34	1,128,765.91
19	Federal Court of Australia	0.00	0.00	0.00
20	IP Australia	0.00	544.00	544.00
21	Office of the Governor General	0.00	2,942.43	2,942.43
22	Productivity Commission	0.00	3,251.27	3,251.27
23	Treasury	47,943.58	79,797.36	31,853.78
24	Department of Education, Science and Training	1,452,825.00	0.00	-1,452,825.00
		<b>4,810,674.74</b>	<b>66,447,110.80</b>	<b>61,636,436.06</b>

Agency	Creditor	Amount	Description	Amount	Debtor	Agency
R	AA	298,880.43				
L	AA	114,872.57		7637.90	AA	L
				2,607.94	AA	O
W	AA	47,943.58				
				2,942.43	AA	U
				190,518.60	AA	B

Summary of sums owed to the Commonwealth and the amounts available for offset by the Ansett Group of Companies (Group) -  
**MATRIX**

Agency	Creditor	Amount	Description	Amount	Debtor	Agency
B	AA	339,236.09	Air fares and costs associated with cancelled flights	1,597.05	AA	B
				71,719.83	AA	E
F	AA	38,589.17				
I	AA	1,568,749.86		154,426.02	AA	I
K	AA	3,789.85				
M	AA	253,260.91				
N	AA	10,251.43				

Agency	Creditor	Amount	Description	Amount	Debtor	Agency
				70,493.55	AA	W
				1,899,396.28	AA	B
				6,423.41	AA	L
				63,342.00	AA	L
			Rebates	853,084.52	AA	I
E	AA	681,203.49	Customs officer travel and freight			

Agency	Creditor	Amount	Description	Amount	Debtor	Agency
			Dishonoured payments for air and sea compile charges	10,020.80	AA	E
			Overtime fees (Customs clearance - inwards and outwards)	449.74	AA	E
B	AA	1,072.36	Golden Wing membership	42,997.81	AA	E
				63,297.43	AA	B
				1,955.00	AA	C
				755.69	AA	D
				20,973.40	AA	G
				286,348.84	AA	I

Agency	Creditor	Amount	Description	Amount	Debtor	Agency
				334.22	AA	K
				10,101.11	AA	M
				3,513.43	AA	N
				544.00	AA	T
				3,251.27	AA	V
				9,303.81	AA	W
			AQIS inspection services	1868.82	AA	A
			Meteorological service charge	246,996.57	AA	J
			Aircraft noise levy	1,427,646.34	AA	R
X	AA	1,452,825.00	NAP payments			
			Income Tax	60,979,620.49	AA	I
			Sponsorship	12,942.50	AA	O
	Totals	4,810,674.74		66,447,110.80		
			Meteorological service charge	17,498.98	AH	J



Agency	Creditor	Amount	Description	Amount	Debtor	Agency
			Rebates	3,133.35	AH	H
			Refund of overpaid amount	364.32	AH	H
	<b>Totals</b>	<b>Nil</b>		<b>20,996.65</b>		
			Passenger charge revenue	1,241,574.00	AI	E
			Meteorological service charge	30,996.88	AI	J
			Meteorological service charge	221.06	AI	J
			Airline infringement notices and detention costs	81,471.41	AI	R
			Airline infringement notices and detention costs	19,466.84	AI	Q
			AQIS inspection fees	4,048.58	AI	A
	<b>Totals</b>	<b>Nil</b>		<b>1,377,778.77</b>		

Agency	Creditor	Amount	Description	Amount	Debtor	Agency
			Charge for statistics	264.00	AP	E
			Meteorological service charge	206.63	AP	J
			Taxation	8,232.00	AP	I
	<b>Totals</b>	<b>Nil</b>		<b>8,702.63</b>		
			Charge for statistics	132.00	KA	E
			Meteorological service charge	28,534.54	KA	J
			Taxation	101,734.00	KA	I
	<b>Totals</b>	<b>Nil</b>		<b>130,400.54</b>		
			Charge for statistics	264.00	SA	E
			Meteorological service charge	5,434.95	SA	J
			Fringe Benefits Tax and Income Tax	597,351.29	SA	I

Agency	Creditor	Amount	Description	Amount	Debtor	Agency
	Totals	Nil		603,050.24		
			Meteorological service charge	7,651.15	HZ	J
	Totals	Nil		7,651.15		
			Meteorological service charge	2,779.81	WW	J
			AQIS inspection fees	68.00	WW	A
			Income Tax	115,824.50	WW	I
	Totals	Nil		118,672.31		
			Income Tax	72,386.50	EW	I
	Totals	Nil		72,386.50		
			Income Tax	1,972,939.10	AF	I
	Totals	Nil		1,972,939.10		

Agency	Creditor	Amount	Description	Amount	Debtor	Agency
			Income Tax	683,585.75	AT	I
	Totals	Nil		683,585.75		
			Income Tax	380,172.40	AE	I
	Totals	Nil		380,172.40		
			Income Tax	539,236.50	AAF	I
	Totals	Nil		539,236.50		
			Income Tax	3,508,115.65	AAE	I
	Totals	Nil		3,508,115.65		
			Income Tax	17,704,158.71	AAH	I
			AQIS inspection fees	91.00	AAH	A
	Totals	Nil		17,704,249.71		

Agency	Creditor	Amount	Description	Amount	Debtor	Agency
			Fringe Benefits Tax and GST	121,636.42	SG	I
	Totals	Nil		121,636.42		
			Fringe Benefits Tax and Income Tax	38,422.00	TL	I
	Totals	Nil		38,422.00		
	Grand Total	4,810,674.74		93,735,107.12		

## ABBREVIATIONS

<b>Agency</b>	
<b>Abbreviation</b>	<b>Name</b>
A	Agriculture, Fisheries and Forestry Australia
B	Australian Bureau of Statistics
C	Australian Centre for International Agricultural Research
D	Australian Competition and Consumer Commission
E	Australian Customs Service
F	Australian Electoral Commission
G	Australian Federal Police
H	Australian Office of Financial Management
I	Australian Taxation Office
J	Bureau of Meteorology
K	Commonwealth Grants Commission
L	Department of Family and Community Services
M	Department of Finance and Administration
N	Office of Asset Sales and Commercial Support
O	Department of Foreign Affairs and Trade
P	Department of Health and Ageing
Q	Department of Immigration and Multicultural and Indigenous Affairs
R	Department of Transport and Regional Services
S	Federal Court of Australia
T	IP Australia
U	The Office of the Official Secretary to the Governor-General
V	Productivity Commission

W

The Treasury

X

Department of Education Science and Training

**Creditor/Debtor**

<b>Abbreviation</b>	<b>Name</b>
AA	Ansett Australia Limited
AAE	Ansett Aviation Equipment
AAF	Ansett Aircraft Finance Limited
AAH	Ansett Australia Holdings Limited
AE	Ansett Equipment Finance Limited
AF	Ansett Finance Limited
AH	Ansett Holdings Limited
AI	Ansett International Limited
AL	Ansett Australia Holdings Limited
AP	Aeropelican Air Services Pty Limited
AT	Airport Terminals Pty Ltd
BL	Bodas Pty Limited
BZ	Brazson Pty Limited
EW	Eastwest Airlines Limited
HZ	Hazelton Airlines Pty Ltd
KA	Kendell Airlines (Aust) Pty Limited
RI	Rock-It-Cargo (Aust) Pty Limited
SA	Skywest Airlines Pty Limited
SC	South Centre Maintenance Pty
SG	Show Group Pty Limited
TI	Traveland International Pty Limited
TL	Traveland Pty Limited
WW	Wridgeways (Vic) Pty Ltd