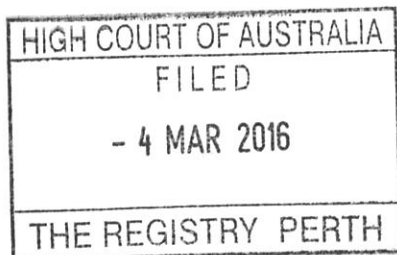


BETWEEN:

W.A. GLENDINNING & ASSOCIATES PTY LTD ACN 008 762 721
Plaintiff



AND

THE STATE OF WESTERN AUSTRALIA
Defendant

PLAINTIFF'S ANNOTATED CHRONOLOGY

PART I. CERTIFICATION

1. This chronology is in a form suitable for publication on the internet.

PART II. LIST OF PRINCIPAL EVENTS¹

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Date	Event	Reference
15.11.72	WAG was registered in Western Australia.	ASC [1] (SCB 88)
24.07.91	TBGL wound up by order of the Supreme Court of Western Australia.	ASC Attachment A (SCB 147)
03.03.93	BGF wound up by order of the Supreme Court of Western Australia.	ASC Attachment A (SCB 145)
1991-1996	The other WA Bell Companies were wound up or placed into provisional liquidation by order of the Supreme Court of Western Australia.	ASC [20] (SCB 91); ASC Attachment A (SCB 144-148)
1992-1999	The Commissioner issued income tax assessments or amended income tax assessments to Albany Broadcasters, Bell Bros, Bell Bros Holdings, BGF, Industrial Securities, Maradolf, Maranoa Transport, TBGL, Wanstead, WAON and Wigmores for income tax periods which ended prior to the commencement of the relevant company's winding up.	ASC [71A] (SCB 127)

¹ This Chronology uses terms defined at page 140 of the Amended Special Case Book.

Date of document: 4 March 2016

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SZF/SZF/368925/1/AUM/1212198966.11

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Date	Event	Reference
26.02.92	WAG entered into deeds of assignment with West Australian Newspapers Ltd and Albany Advertiser Pty Ltd respectively and becomes a creditor of BGF in the amount of \$183,297,347.04.	ASC Attachment C (SCB 152)
06.04.95	Mr Totterdell (in his capacity as liquidator of TBGL at the time), ICWA, BGNV, the Commonwealth and the Law Debenture Trust Corporation (LDTC) entered into the TBGL agreement for indemnification for the purposes of funding litigation against various Australian and overseas banks (the Banks).	ASC [23] (SCB 93)
07.04.95	Woodings (in his capacity as liquidator of BGF) ICWA, BGNV, the Commonwealth and the LDTC entered into the BGF agreement for indemnification for the purposes of funding litigation against the Banks.	ASC [23] (SCB 93)
April 1995	Messrs Totterdell and Woodings commenced proceedings in the Supreme Court of Western Australia for orders under s.564 of the Corporations Law in order to satisfy the conditions precedent in each of the agreements for indemnification.	ASC [25A] (SCB 94)
18.12.95	Messrs Totterdell and Woodings and various Bell group companies commenced proceedings against the Banks in the Federal Court of Australia.	ASC [24] (SCB 93)
April 2000	The Federal Court proceedings against the Banks were transferred to the Supreme Court of Western Australia and became CIV 1464 of 2000.	ASC [28] (SCB 96)
30.04.09	Mr Totterdell (in his capacity as liquidator of TBGL at the time), ICWA, BGNV, the Commonwealth and LDTC pursued proceedings against the Banks to judgement in CIV 1464 of 2000.	ASC [28] (SCB 96)
May 2009	The Banks appealed the final orders in CIV 1464 of 2000 to the Court of Appeal by CACV 52 of 2009. Various Bell group companies, amongst others, lodged a cross-appeal.	ASC [28] (SCB 96)

Date	Event	Reference
27.03.13	The Banks appealed to the High Court of Australia by P18 of 2013. Various Bell group companies lodge a cross-appeal.	ASC [28] (SCB 96)
17.09.13	A deed of settlement was entered into between, among others, the Banks, BGF, TBGL, Messrs Totterdell and Woodings and various Bell group companies.	ASC [36A] (SCB 100)
03.07.14	P18 of 2013 was discontinued.	ASC [28] (SCB 96)
2012 - 2014	Money was paid to Woodings as a result of certain Court orders and pursuant to the settlement deed.	ASC [31A], [36A], [38] (SCB 97, 100, 101)
04.08.14	Woodings commenced COR 146 of 2014 in the Supreme Court of Western Australia seeking orders pursuant to s.564 of the Corporations Law.	ASC [42] (SCB 104)
October 2014	ICWA commenced COR 202 of 2014 and COR 208 of 2014 in the Supreme Court of Western Australia, which actions have been consolidated as COR 208 of 2014.	ASC [51] (SCB 19)
05.05.15	Sections 54 to 56 of the Bell Act deemed to have come into operation.	ASC [13.2] (SCB 90)
August 2015	The Commissioner issued income tax assessments (Post-Liquidation Tax Assessments) to each of TBGL, Bell Bros, Bell Bros Holdings, Industrial Securities, Wanstead, WAON and Wigmore's in respect of the year of income ending 30 June 2014.	ASC [73A.1] (SCB 31)
26.11.15	Bell Act received Royal Assent.	ASC [12] (SCB 90)
26.11.15	Part I of the Bell Act came into operation.	ASC [13.1] (SCB 90)
26.11.15	The Australian Government Solicitor informed Woodings that the due date for the payment of the Post-Liquidation Tax Assessments was the earlier of the day before transfer day (ultimately 26 November 2015) and 31 December 2015.	ASC [76] (SCB 132)

Date	Event	Reference
26.11.15	The Commissioner demanded that TBGL and Woodings pay to the Commissioner the amount of the Post-Liquidation Tax Assessments. Neither TBGL, nor Woodings, has done so.	ASC [79] (SCB 132)
27.11.15	The remainder of the Bell Act, other than s.47, came into operation.	ASC [13.3] (SCB 90)

Dated: 4 March 2016