

HIGH COURT OF AUSTRALIA

**COURT NO. 2
Parkes Place, Canberra**

WEDNESDAY, 27 AUGUST 2008

AT 10:15 AM

BEFORE THE FULL COURT

FOR JUDGMENT

MASTER EDUCATION
SERVICES PTY LIMITED

KETCHELL

FOR HEARING

COMMISSIONER OF TAXATION

WORD INVESTMENTS
LIMITED

Carolyn Rogers
Senior Registrar