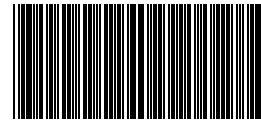




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Commercial List Statement

COURT DETAILS

Court	Supreme Court of NSW
Division	Equity
List	Commercial
Registry	Supreme Court Sydney
Case number	2018/00076580

TITLE OF PROCEEDINGS

First Plaintiff	Giabal Pty Ltd
Second Plaintiff	Geoffry Underwood
First Defendant	Gunns Plantations Limited (in Liquidation)
Second Defendant	Gunns Limited (in Liquidation)(Receivers & managers Appointed)
Number of Defendants	11

TITLE OF THIS CROSS-CLAIM

First Cross Claimant	Wayne Leonard Chapman
Second Cross Claimant	Rodney John Loone
Number of Cross Claimants	6
First Cross Defendant	Andrew Gray
Second Cross Defendant	Donald H McKenzie
Number of Cross Defendants	13

FILING DETAILS

Filed for	Wayne Leonard Chapman, Cross Claimant 1 Rodney John Loone, Cross Claimant 2 Leslie Ralph Baker, Cross Claimant 3 Robert Henry Graham, Cross Claimant 4 Robin Gray, Cross Claimant 5 Paul Desmond Teisseire, Cross Claimant 6
Filed in relation to	Cross-Claim 3
Legal representative	Michael Barrett
Legal representative reference	
Telephone	0412271916

ATTACHMENT DETAILS

In accordance with Part 3 of the UCPR, this coversheet confirms that both the Lodge Document, along with any other documents listed below, were filed by the Court.

Commercial List Statement (GPL - Commercial List Cross-Claim Statement 24.08.18.pdf)

[attach.]

Form 10 (version 6)
UCPR 9.1

CROSS-CLAIM STATEMENT

COURT DETAILS

Court	Supreme Court of New South Wales
Division	Equity
List	Commercial
Registry	Sydney
Case number	2018/76580

TITLE OF PROCEEDINGS

First Plaintiff	Giabal Pty Ltd ACN 009 863 807
Second Plaintiff	Geoffry Edward Underwood
First Defendant	Gunns Plantations Ltd (in Liquidation) ACN 091 232 209
Number of defendants (if more than two)	11

TITLE OF THIS CROSS-CLAIM

First Cross-Claimant	Wayne Leonard Chapman
Number of Cross-Claimants	6
Cross-Defendant	Andrew Gray
Number of Cross-Defendants	13

FILING DETAILS

Prepared for	Wayne Leonard Chapman , the Fifth Cross Claimant Rodney John Loone , the Sixth Cross-Claimant Leslie Ralph Baker , the Seventh Cross-Claimant Robert Henry Graham , the Eighth Cross-Claimant Robin Gray , the Ninth Cross-Claimant Paul Desmond Teisseire , the Tenth Cross-Claimant
Legal representative	Michael Barrett, Thomson Geer
Legal representative reference	MB:4125531
Contact name and telephone	Michael Barrett Tel: 08 8236 1130
Contact email	mbarrett@tglaw.com.au

A. NATURE OF DISPUTE

- 1 The Fifth, Sixth, Seventh, Eighth, Ninth and Tenth Cross-Claimants (**Cross-Claimants**) are each defendants in this proceeding.
- 2 The Proceeding is commenced as a representative proceeding under Part 10 of the *Civil Procedure Act 2005* (NSW) by the Plaintiffs on their own behalves and on behalf of other persons (**Group Members**).
- 3 The Plaintiffs allege breaches of common law, equitable and statutory duties by the Cross-Claimants and seek relief from the Cross-Claimants in connection with the alleged breaches of duty.
- 4 If the Cross-Claimants are liable to the Plaintiffs, which is denied, the Cross-Claimants seek contribution against the Eleventh to Twenty third Cross-Defendants.

B. ISSUES LIKELY TO ARISE

- 1 Whether the acts of the Cross-Claimants and Cross-Defendants are "wrongful acts" within the meaning of the *Wrongs Act 1954* (TAS) (**TAS Act**).
- 2 In the alternative, whether the Cross-Claimants and Cross-Defendants are "tort-feasors" within the meaning of the *Law Reform (Miscellaneous Provisions) Act 1946* (NSW) (**NSW Act**).
- 3 Whether the Cross-Claimants are entitled to recover contribution from the Cross-Defendants.
- 4 The quantum of contribution which the Cross-Claimants are entitled to recover from the Cross-Defendants.

C. CROSS CLAIMANTS' CONTENTIONS

C1 GPL

1 Gunns Plantations Limited (In Liquidation) ACN 091 232 209 (**GPL**) as Responsible Entity operated the following managed investment schemes pursuant to Chapter 5C of the *Corporations Act 2001* (Cth) (**Act**):

1.1 Gunns Plantation Limited Woodlot Project 2002 (**2002 Gunns Woodlot Scheme**);

1.2 Gunns Plantation Limited Woodlot Project 2003 (**2003 Gunns Woodlot Scheme**);

1.3 Gunns Plantation Limited Woodlot Project 2004 (**2004 Gunns Woodlot Scheme**);

1.4 Gunns Plantation Limited Woodlot Project 2005 (**2005 Gunns Woodlot Scheme**);

1.5 Gunns Plantation Limited Woodlot Project 2006 (**2006 Gunns Woodlot Scheme**);

1.6 Gunns Plantation Limited Woodlot Project 2008 (**2008 Gunns Woodlot Scheme**);

1.7 Gunns Plantation Limited Woodlot Project 2009 (**2009 Gunns Woodlot Scheme**);

(together, **Gunns Woodlot Schemes**).

C2 The Cross-Claimants

2 The Fifth Cross-Claimant, Wayne Leonard Chapman (**Chapman**) was an officer of GPL from 21 February 2000 to 11 August 2010.

3 The Sixth Cross-Claimant, Rodney John Loone (**Loone**) was an officer of GPL from 21 February 2000 to 27 November 2012.

- 4 The Seventh Cross-Claimant, Leslie Ralph Baker (**Baker**) was an officer of GPL from 21 February 2000 to 13 August 2010.
- 5 The Eighth Cross Claimant, Robert Henry Graham (**Graham**) was an officer of GPL from 16 April 2008 to 27 November 2012.
- 6 The Ninth Cross-Claimant, Robin Gray (**Gray**) was an officer of GPL from 24 February 2009 to 3 February 2011.
- 7 The Tenth Cross-Claimant, Paul Desmond Teisseire (**Teisseire**) was an officer of GPL from 3 June 2010 to 27 November 2012.

C3. The Cross-Defendants

- 8 The Cross-Defendants were each partners of KPMG (A Firm) ABN 20 238 520 534 (**KPMG**), which was at all material times:
 - 8.1 a partnership operating from offices at 3/100 Melville Street, Hobart, Tasmania, 33 George Street, Launceston, Tasmania and elsewhere;
 - 8.2 carrying on business as auditors and accountants;
 - 8.3 the auditor of the Compliance Plans in respect of the Gunns Woodlot Schemes for each of the financial years ending 30 June 2002, 30 June 2003, 30 June 2004, 30 June 2005, 30 June 2006, 30 June 2007, 30 June 2008, 30 June 2009, 30 June 2010, 30 June 2011 and 30 June 2012 (**Audit Period**);
 - 8.4 the auditor of the annual financial reports of GPL for the financial years ending 30 June 2002, 30 June 2003, 30 June 2004, 30 June 2005, 30 June 2006, 30 June 2007, 30 June 2008, 30 June 2009, 30 June 2010 30 June 2011 and 30 June 2012 (**Compliance Audit Period**).

C4. Primary action

- 9 The Cross-Claimants repeat paragraphs 1 to 103 (inclusive) of the Plaintiffs' Contentions contained in the Commercial List Statement filed on 20 March 2018, a copy of which is served with this Commercial List Cross-Claim Statement.

- 10 The Cross-Claimants deny that they are liable to the Plaintiffs as alleged in the Plaintiffs' Contentions, or at all, on the grounds set out in the Commercial List Responses filed on 13 July 2018 (**CLRs**), copies of which are served with this Commercial List Cross-Claim Statement.
- 11 Terms defined in the CLRs have the same meaning in this Commercial List Cross-Claim Statement unless otherwise stated.

C5. Basis for Cross-Claim

Cross-Defendants' duties

KPMG

- 12 The Cross-Claimants repeat paragraphs 70 to 72 of the Plaintiffs' Contentions and say that the duties alleged therein applied to KPMG in its capacity as auditor of the Compliance Plans.
- 13 Further, the Cross-Claimants say that KPMG owed statutory duties to GPL in its capacity as auditor of the Compliance Plans in the Compliance Audit Period, as follows:
- 13.1 pursuant to section 601HG(4A) of the Act, KPMG contravened that section if, relevantly:
- a. pursuant to section 601HG(4A)(a) of the Act, the lead auditor for the audit is aware of circumstances that:
 - i. the lead auditor has reasonable grounds to suspect amount to a contravention of the Act; and
 - b. if section 601HG(4A)(a)(i) applies:
 - i. the contravention is a significant one; or
 - ii. the contravention is not a significant one and the lead auditor believes that the contravention has not been or will not be adequately dealt with by commenting on it in the auditor's report or bringing it to the attention of the directors; and

- c. the lead auditor does not notify ASIC in writing of those circumstances as soon as practicable, and in any case within 28 days, after the lead auditor becomes aware of those circumstances.
- 14 KPMG owed statutory duties to GPL in its capacity as auditor of the financial reports of GPL in the Audit Period, as follows:
 - 14.1 pursuant to sections 307 and 308 of the Act, KPMG was required to form an opinion about, and report on:
 - a. whether the financial reports of GPL:
 - i. complied with accounting standards in accordance with section 296 of the Act;
 - ii. gave a true and fair view of the financial performance of GPL in accordance with section 297 of the Act;
 - b. whether it had been given all information, explanation and assistance necessary for the conduct of the audit;
 - c. whether GPL kept financial records sufficient to enable a financial report to be prepared and audited; and
 - d. whether GPL kept other records and registers as required by the Act;
 - 14.2 pursuant to section 308 of the Act:
 - a. if KPMG was of the opinion that a financial report did not comply with accounting standards or did not give a true and fair view of the financial performance of GPL, it was required to describe that non-compliance and, if practicable, quantify the effect that non-compliance had on the financial report; and
 - b. to describe in its report any defect or irregularity in the financial reports;
 - 14.3 pursuant to section 307A of the Act, KPMG was required to conduct its audit of the financial reports in accordance with Australian Auditing

Standards (**Auditing Standards**) made by the Australian Accounting Standards Board pursuant to section 336 of the Act;

14.4 pursuant to section 311(3) of the Act, KPMG through the lead auditor was obliged to notify ASIC in writing as soon as practicable but in any case within 28 days of becoming aware of circumstances that:

- a. gave the lead auditor reasonable grounds to suspect that a Significant Contravention, within the meaning of section 311(4) of the Act had occurred, or in the case of matters which were not a Significant Contravention of the Act, the lead auditor believed the matter would not be adequately dealt with by commenting on it in the auditor's report or bringing it to the attention of the directors of GPL;
- b. amounted to an attempt, in relation to the audit, by any person to unduly influence, coerce, manipulate or mislead a person involved in the conduct of the audit or amounted to an attempt by a person to interfere in the proper conduct of the audit.

15 KPMG owed contractual obligations to GPL pursuant to the terms of engagement agreed between KPMG and GPL in respect of KPMG's engagement as auditor of GPL's financial reports in the Audit Period.

Particulars

Particulars of the terms of engagement and contractual obligations owed by KPMG to GPL pursuant to the same will be provided after discovery.

16 KPMG owed contractual obligations to GPL pursuant to the terms of engagement agreed between KPMG and GPL in respect of KPMG's engagement as auditor of the Compliance Plans in respect of the Gunns Woodlot Schemes in the Compliance Audit Period.

Particulars

Particulars of the terms of engagement and contractual obligations owed by KPMG to GPL pursuant to the same will be provided after discovery.

Breach of KPMG's dutiesGrowers' Trust Funds

17 The Cross-Claimants repeat paragraphs 43, 44, 45, 46, 47, 48, 49, 50, 51, 73 and 74 of the Plaintiffs' Contentions.

18 To the extent which there existed any Growers' Trust Funds which:

18.1 Were included within the reported revenue of GPL in its financial reports;

18.2 Were recognised in GPL's financial reports as being beneficially owned by GPL;

18.3 Were recognised in GPL's financial reports as an asset of GPL which could be lent to, or be the subject of a dividend in favour of, Gunns Limited or any other party;

KPMG by the provision of the unqualified audit reports in respect of GPL's financial reports for the Audit Period, represented that:

18.4 the financial reports of GPL were in accordance with:

a. the Act, including:

i. giving a true and fair view of GPL's financial position as at 30 June in the year in which the financial report was published and of its performance for the financial year ended on that date; and

ii. complying with Accounting Standards and Corporations Regulations 2001;

b. in respect of the financial reports in the financial years ending 30 June 2002, 2003, 2004, 2005 and 2006, other mandatory professional reporting requirements; and

c. in respect of the financial reports in the financial years ending 30 June 2008 and 2009, International Financial Reporting Standards as disclosed in note 1(a) to the financial reports;

- 18.5 that the Annual Financial Reports for each year during the Audit Period, of those years represented a true and fair position of the state of affairs of GPL;
- 18.6 that GPL was entitled to deal with the Growers' Trust Funds in the manner alleged by the Plaintiffs in paragraph 73 and 74 of the Plaintiffs' Contentions;
- 18.7 that GPL was the beneficial owner of the Growers Trust Funds and that there was no obligation on the part of GPL, whether pursuant to the Scheme Documents or otherwise, to deal with the Growers' Trust Funds and to preserve them for the benefit of the Plaintiffs in the manner alleged by the Plaintiffs at paragraph 80 of the Plaintiffs' Contentions.
- 19 To the extent which there existed any Growers' Trust Funds which:
- 19.1 Were included within the reported revenue of GPL in its financial reports;
- 19.2 Were recognised in GPL's financial reports as being beneficially owned by GPL;
- 19.3 Were recognised in GPL's financial reports as an asset of GPL which could be lent to, or be the subject of a dividend in favour of, Gunns Limited or any other party;

KPMG in its capacity as auditors of the Compliance Plans of the Gunns Woodlot Schemes, and by providing unqualified audit reports in respect of the Compliance Plans during the Compliance Audit Period, represented that:

- 19.4 GPL had complied with the Compliance Plans in each relevant financial year during the Compliance Audit Period; including:
- a. compliance rules relating to the release of application money, being Rule 10 in the Original Compliance Plans and Rule 5 in the Amended Compliance Plans;

- b. compliance rules relating to fees and expenses being rule 12 in the Original Compliance Plans and Rule 10 in the Amended Compliance Plans;
- c. compliance rules relating to related party transactions being Rule 15 in the Original Compliance Plans and Rule 13 in the Amended Compliance Plans;
- d. compliance rules relating to the preparation of financial reports, being Rule 18 in the Original Compliance Plans and Rule 11 in the Amended Compliance Plans;
- e. compliance rules relating to keeping records, being Rule 20 in the Original Compliance Plans and Rule 17 in the Amended Compliance Plans;
- f. compliance rules relating to custody and safekeeping of Gunns Woodlot Scheme property being Rule 22 in the Original Compliance Plans and Rule 19 in the Amended Compliance Plans;
- g. compliance rules relating to payments out of Gunns Woodlot Scheme property being Rule 26 in the Original Compliance Plans and Rule 23 in the Amended Compliance Plans;

19.5 the Compliance Plans continued to meet the requirements of Part 5C.3 of the Act as at 30 June in the relevant year.

20 To the extent which there existed any Growers' Trust Funds and which:

- 20.1 Were included within the reported revenue of GPL in its financial reports;
- 20.2 Were recognised in GPL's financial reports as being beneficially owned by GPL;
- 20.3 Were recognised in GPL's financial reports as an asset of GPL which could be lent to, or be the subject of a dividend in favour of, Gunns Limited or any other party;

KPMG in its capacity as auditors of the Compliance Plans of the Gunns Woodlot Schemes and its lead auditor did not advise ASIC of any circumstances that gave the lead auditor reasonable grounds to suspect amount to a contravention of the Act within the meaning of section 601HG(4A)(i) of the Act.

Failure to pay Forestry Right Fees

- 21 The Cross-Claimants repeat paragraphs 21, 22, 24, 65.4(a) and 75 of the Plaintiffs' Contentions.
- 22 To the extent which GPL failed to pay any Forestry Right Fees, KPMG in its capacity as auditors of the Compliance Plans of the Gunns Woodlot Schemes, and by providing unqualified audit reports in respect of the Compliance Plans for each of the years of the Compliance Audit Period, represented that:
- 22.1 GPL had complied with the Compliance Plans in the relevant financial year; including:
- a. compliance rules relating to financial requirements, being Rule 1 in the Original Compliance Plans and Rule 1 in the Amended Compliance Plans;
 - b. compliance rules relating to the preparation of financial reports, being Rule 18 in the Original Compliance Plans and Rule 11 in the Amended Compliance Plans;
 - c. compliance rules relating to keeping records, being Rule 20 in the Original Compliance Plans and Rule 17 in the Amended Compliance Plans;
- 22.2 the Compliance Plans continued to meet the requirements of Part 5C.3 of the Act as at 30 June in the relevant year.
- 23 To the extent which GPL failed to pay any Forestry Right Fees, KPMG in its capacity as auditors of the Compliance Plans of the Gunns Woodlot Schemes and its lead auditor did not advise ASIC of any circumstances that gave the lead auditor reasonable grounds to suspect amount to a contravention of the Act within the meaning of section 601HG(4A)(i) of the Act.

Failure to maintain public liability insurance

- 24 The Cross-Claimants repeat paragraphs 65.2(b), 65.4(b) and 76 of the Plaintiffs' Contentions.
- 25 To the extent which GPL failed to maintain public liability insurance, KPMG in its capacity as auditors of the Compliance Plans of the Gunns Woodlot Schemes, and by providing unqualified audit reports in respect of the Compliance Plans for each of the years of the Compliance Audit Period, represented that:
- 25.1 GPL had complied with the Compliance Plans in the relevant financial year; including:
- a. compliance rules relating to financial requirements, being Rule 1 in the Original Compliance Plans and Rule 1 in the Amended Compliance Plans;
 - b. compliance rules relating to keeping records, being Rule 20 in the Original Compliance Plans and Rule 17 in the Amended Compliance Plans;
- 25.2 the Compliance Plans continued to meet the requirements of Part 5C.3 of the Act as at 30 June in the relevant year.
- 26 To the extent which GPL failed to maintain public liability insurance, KPMG in its capacity as auditors of the Compliance Plans of the Gunns Woodlot Schemes and its lead auditor did not advise ASIC of any circumstances that gave the lead auditor reasonable grounds to suspect amount to a contravention of the Act within the meaning of section 601HG(4A)(i) of the Act.

Alleged breaches of duty

- 27 The Cross-Claimants repeat the allegations of breach of duty by GPL at paragraphs 79 and 80 of the Plaintiffs' Contentions.
- 28 The Cross-Claimants repeat the allegations of breach of duty by the Cross-Claimants at paragraphs 82 and 83 of the Plaintiffs' Contentions.
- 29 The Cross-Claimants repeat the allegations of breach of duty by the Tenth and Eleventh Defendants at paragraph 86 of the Plaintiffs' Contentions and say

that any references to the Tenth or Eleventh Defendants in those paragraphs also extends to KPMG.

- 30 In respect of the matters alleged at paragraphs 17 to 20 (inclusive) of this Commercial List Cross-Claim Statement, KPMG, to the extent which there existed any Growers' Trust Funds, and which:
- 30.1 Were recognised in GPL's financial reports as being beneficially owned by GPL;
 - 30.2 Were recognised in GPL's financial reports as an asset of GPL which could be lent to, or be the subject of a dividend in favour of, Gunns Limited or any other party;
 - 30.3 Were recognised in GPL's financial reports as an asset of GPL which could be lent to, or be the subject of a dividend in favour of, Gunns Limited or any other party;
- Then KPMG by providing an unqualified audit opinion in respect of the financial reports for each year of the Audit Period
- 30.4 breached its duty pursuant to sections 307 and 308 of the Act by providing unqualified audit reports in respect of the financial reports of GPL in the Audit Period;
 - 30.5 breached its duty pursuant to section 311(3) of the Act by failing to notify ASIC of circumstances which gave the lead auditor reasonable grounds to suspect that a Significant Contravention, within the meaning of section 311(4) of the Act had occurred, or in the case of matters which were not a Significant Contravention of the Act, the lead auditor believed the matter would not be adequately dealt with by commenting on it in the auditor's report or bringing it to the attention of the directors of GPL;
 - 30.6 breached its contractual obligations to GPL.

Alleged causation and loss

- 31 The Cross-Claimants repeat paragraphs 87, 88, 89, 90, 91, 92, 93, 94, 97, 98, 99, 100, 101, 102 and 103 of the Plaintiffs' Contentions and say that any

references to the Tenth or Eleventh Defendants in those paragraphs also extends to KPMG.

C5. Claim for contribution

Contribution pursuant to Tasmanian legislation

32 If, contrary to the denials contained in the CLR's, the Plaintiffs have suffered any damage as alleged in the Plaintiffs' Contentions as a result of an act or omission by the Cross-Claimants which:

32.1 gives rise to a liability in tort;

32.2 amounts to a breach of contractual duty of care that is concurrent and co-extensive with a duty of care in tort; or

32.3 amounts to breach of statutory duty;

any such act or omission by the Cross-Claimants is a wrongful act within the meaning of section 2 of the TAS Act.

33 KPMG is, or would, if sued by the Plaintiffs at the time when the cause of action arose, have been liable in respect of the same damage within the meaning section 3(1)(c) of the TAS Act.

34 To the extent that the Plaintiffs' claims are not apportionable pursuant to the operation of the *Civil Liability Act 2002* (TAS) or the *Civil Liability Act 2003* (NSW), the Cross-Claimants claim contribution from KPMG in respect of any liability which the Cross-Claimants have to the Plaintiffs, pursuant to section 3(2) of the TAS Act in such amount as is found by the Court to be just and equitable having regard to the extent of KPMG's responsibility for the alleged damage.

Contribution pursuant to New South Wales legislation

35 In the alternative to paragraphs 32 to 34 if, contrary to the denials contained in the CLR's, the Plaintiffs have suffered any damage as alleged in the Plaintiffs' Contentions as a result of a tort, KPMG is a tort-feasor who is, or would if sued by the Plaintiffs have been liable in respect of the same damage, whether as a joint tort-feasor or otherwise, within the meaning section 5(1)(c) of the NSW Act.

- 36 In the alternative to paragraphs 32 to 34, to the extent that the Plaintiffs' claims are not apportionable pursuant to the operation of the *Civil Liability Act 2002* (TAS) or the *Civil Liability Act 2003* (NSW), the Cross-Claimants claim contribution from KPMG in respect of any liability which the Cross-Claimants have to the Plaintiffs, pursuant to section 5(2) of the NSW Act in such amount as is found by the Court to be just and equitable having regard to the extent of KPMG's responsibility for the alleged damage.

Contribution pursuant to other legislation

- 37 In the alternative to paragraphs 32 to 36 inclusive if, contrary to the denials contained in the CLRs, the Plaintiffs have suffered any damage as alleged in the Plaintiffs' Contentions, to the extent that the Plaintiffs' claims are not apportionable pursuant to the operation of the *Civil Liability Act 2002* (TAS) or the *Civil Liability Act 2003* (NSW), the Cross-Claimants claim contribution from KPMG in respect of any liability which the Cross-Claimants have to the Plaintiffs, pursuant to any similar or equivalent legislation to the TAS Act or the NSW Act.

Contribution in equity

- 38 Further, the Cross-Claimants claim contribution from KPMG in respect of the Plaintiffs' claims for remedies in equity.

D. QUESTIONS APPROPRIATE FOR REFERRAL TO A REFEREE

- 1 None.

E. STATEMENT AS TO WHETHER THE PARTIES HAVE ATTEMPTED MEDIATION; WHETHER THE CROSS-CLAIMANTS ARE WILLING TO PROCEED TO MEDIATION AT AN APPROPRIATE TIME

- 1 The parties have not attempted mediation. These Cross-Claimants are willing to attempt mediation at an appropriate time.

Signature



Capacity

Michael Barrett, Solicitor

Date of signature

24 August 2018

PARTY DETAILS

PARTIES TO THIS CROSS-CLAIM

Cross-claimants

Wayne Leonard Chapman

Fifth Cross Claimant

Rodney John Loone

Sixth Cross-Claimant

Leslie Ralph Baker

Seventh Cross-Claimant

Robert Henry Graham

Eighth Cross-Claimant

Robin Gray

Ninth Cross-Claimant

Paul Desmond Teisseire

Tenth Cross-Claimant

Cross-defendants

Andrew Gray

Eleventh Cross-Defendant

Matthew Gary Wallace

Twelfth Cross-Defendant

Michael T Hine

Thirteenth Cross-Defendant

Martin M Rees

Fourteenth Cross-Defendant

Kenneth Deane

Fifteenth Cross-Defendant

Leigh C Franklin

Sixteenth Cross-Defendant

Nigel J Briggs

Seventeenth Cross-Defendant

Paul J Green

Eighteenth Cross-Defendant

David Howie

Nineteenth Cross-Defendant

Donald H McKenzie

Twentieth Cross-Defendant

John Lord

Twenty first Cross-Defendant

Brent Murphy

Twenty second Cross-Defendant

Michael H Cooke

Twenty third Cross-Defendant