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7 July 2006

Mr Alistair Sands Secretary Finance and Public Administration Committee Department of the Senate Parliament House ACT 2600

Dear Alistair

Please find attached the Commonwealth Ombudsman's response to Budget Estimates May 2006 questions PM42 and PM50.

In relation to PM42, further isolation of internal legal costs would require resource-intensive manual processing. Should this level of reporting be required, or if you have any further queries, please do not hesitate to contact me on phone (02) 62763747.

Yours sincerely

Marilyn Prothero Chief Finance Officer