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19 October 2012

Company Announcements Office
ASX Limited
20 Bridge Street
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SYDNEY NSW

Dear Sir

Fuel Tax Credits

In the matter before the Administrative Appeals Tribunal between Linfox Australia Pty Ltd and the Commissioner of Taxation the decision was handed down in favour of the taxpayer. The decision is that the Road User Charge does not apply to fuel acquired for use in a refrigeration unit attached to a trailer. As the Company protected its rights before 31st July 2010 the Group is now entitled to claim additional fuel tax credits on fuel used from 1 July 2006 in refrigerating trailers for the cartage of produce and processed food.

The company has calculated the amount of fuel tax credits that have not been claimed in past years which are now claimable as a result of this decision. The company expects that the minimum benefit before tax of additional fuel tax credits claimable net of professional fees incurred is approximately \$2.5 million.

Yours faithfully
LINDSAY AUSTRALIA LIMITED

A handwritten signature in black ink, appearing to read 'G Johnston', is written over a horizontal line.

GRAHAM JOHNSTON
Chief Financial Officer