

**Exhibit 8**

List of Controlled Entities of Commonwealth Bank of Australia:

Extent of  
Beneficial  
Interest if  
not 100%

Incorporated in

Entity Name

**AUSTRALIA****(a) Banking**

Commonwealth Bank of Australia	Australia
Controlled Entities:	
Commonwealth Development Bank of Australia Limited	Australia
CBA Investments Limited	Australia
CBA Specialised Financing Limited	Australia
Share Investments Pty Limited	Australia
CBA Investments (No 2) Pty Limited	Australia
CBA International Finance Pty Limited	Australia
CBCL Australia Limited	Australia
CBFC Limited	Australia
Collateral Leasing Pty Limited	Australia
Commonwealth Securities Limited	Australia
Homepath Pty Limited	Australia
Chullora Equity Investments (No.2) Pty Limited *	Australia
Chullora Equity Investments (No.3) Pty Limited *	Australia
Commonwealth Insurance Limited	Australia
Commonwealth Investments Pty Limited *	Australia
Commonwealth Property Limited	Australia
Infravest (No. 2) Limited	Australia
Commonwealth Fleet Lease Pty Limited	Australia
Micropay Pty Limited	Australia
Retail Investor Pty Limited	Australia
Sparad (no. 20) Pty Limited	Australia
Sparad (no. 24) Pty Limited	Australia
Colonial Employee Share Plan Limited	Australia
Colonial Finance Limited	Australia
Colonial Financial Services Pty Limited	Australia
CST Securitisation Management Limited	Australia
Emerald Holding Company Limited	Australia

**(b) Life Insurance and Funds Management**

Commonwealth Custodial Services Limited	Australia
Commonwealth Insurance Holdings Limited	Australia
Commonwealth Life Limited	Australia
CLL Investments Limited	Australia
CIF (Hazelwood) Pty Limited	Australia
Commonwealth Investment Services Limited Group	
Commonwealth Investment Services Limited	Australia
Commonwealth Managed Investments Limited	Australia
CISL (Hazelwood) Pty Limited	Australia
Commonwealth Funds Management Limited Group	
Commonwealth Funds Management Limited	Australia
CFM (ADF) Limited	Australia
CFML Nominees Pty Limited	Australia
Commonwealth Diversified Credit Fund <sup>(1)</sup>	
CMG Asia Pty Limited	Australia
CMG First State Investment Managers (Asia) Limited	Australia
Colonial AFS Services Pty Limited	Australia
Colonial Financial Corporation Limited	Australia
Colonial First State Investments Group Limited	Australia
Colonial First State Managed Services Limited	Australia
Colonial First State Property Limited	Australia
Colonial Holding Company Pty Limited	Australia
Colonial Holding Company (No.2) Pty Limited	Australia
Colonial Insurance Services Pty Limited	Australia
Colonial International Holdings Pty Limited	Australia
Colonial Investments Holding Pty Limited	Australia
Colonial Investment Services Limited	Australia
Colonial LGA Holdings Limited	Australia
Colonial Mutual Funds Limited	Australia
The Colonial Mutual Life Assurance Society Limited	Australia
Colonial Mutual Superannuation Pty Limited	Australia

## List of Controlled Entities of Commonwealth Bank of Australia continued:

Entity Name	Extent of Beneficial Interest if not 100%	Incorporated in
<b>(b) Life Insurance and Funds Management continued</b>		
Colonial PCA Holdings Pty Limited		Australia
Colonial PCA Services Limited		Australia
Colonial Portfolio Services Limited		Australia
Colonial Promotions Pty Limited		Australia
Colonial Services Pty Limited		Australia
Comsec Trading Limited		Australia
Jacques Martin Pty Limited		Australia
<b>NEW ZEALAND</b>		
<b>(a) Banking</b>		
ASB Group Limited		New Zealand
ASB Bank Limited		New Zealand
ASB Finance Limited		New Zealand
ASB Management Services Limited		New Zealand
ASB Properties Limited		New Zealand
ASB Superannuation Nominees Limited		New Zealand
CBA Funding (NZ) Limited		New Zealand
<b>(b) Life Insurance and Funds Management</b>		
ASB Group Limited		New Zealand
ASB Life Limited		New Zealand
Sovereign Limited		New Zealand
Colonial First State Investment Managers (NZ) Limited		New Zealand
Colonial First State Investments (NZ) Limited		New Zealand
Colonial Holding Company NZ Limited		New Zealand
Colonial Life (NZ) Limited		New Zealand
Colonial Service Corporation New Zealand Limited		New Zealand
<b>OTHER OVERSEAS</b>		
<b>(a) Banking</b>		
CBA Asia Limited		Singapore
CBA (Europe) Finance Limited		United Kingdom
CBA (Delaware) Finance Incorporated		USA
Central Real Estate Holdings Group		
Central Real Estate Holdings Corporation		USA
Wilshire 10880 Corporation		USA
Wilshire 10960 Corporation		USA
CTB Australia Limited		Hong Kong
Senator House Investments (UK) Limited <sup>(2)</sup>		United Kingdom
Commonwealth Securities (Japan) Pty Limited		Japan
SBV Asia Limited		Hong Kong
Colonial (UK) Trustees Limited		United Kingdom
Colonial Finance (UK) Limited		United Kingdom
National Bank of Fiji Limited	51	Fiji
PT Bank Commonwealth		Indonesia
<b>(b) Life Insurance and Funds Management</b>		
CMG Asia Life Holdings Limited		Bermuda
CMG Asia Limited		Bermuda
CMG Asia Pensions and Retirements Limited		Hong Kong
CMG First State Investments (Hong Kong) Limited		Hong Kong
CMG First State Singapore Limited		Singapore
CMG Life Insurance Co Inc		Philippines
Colonial Fiji Life Limited		Fiji
Colonial First State International Assets Limited		United Kingdom
Colonial First State Investments (Fiji) Limited		Fiji
Colonial First State Investment Managers (UK) Limited		United Kingdom
Colonial Healthcare (Fiji) Limited		Fiji
Colonial Services (Fiji) Limited		Fiji
Colonial First State UK Holdings Limited		United Kingdom
Stewart Ivory Holdings Limited		United Kingdom
CMG Holdings (Thailand) Co. Ltd	74	Thailand

Non-operating and minor operating controlled entities and investment vehicles holding policyholder assets are excluded from the above list.

<sup>(1)</sup> Wholly owned unit trust.

<sup>(2)</sup> Wholly owned subsidiary of CBA International Finance Pty Limited.

\* Small proprietary companies not requiring audit.