Appendix 2

PUBLIC HEARINGS AND WITNESSES

MONDAY, 26 JULY 2004 - MELBOURNE

BLOORE, Mr Andrew, Managing Director Smartsuper Pty Ltd

BURT, Mr Michael Donald, Actuary Australian Government Actuary

COLES, Mr Tony, Manager, Superannuation, Retirement and Savings Division Department of the Treasury

DAVIES, Mr William, Marketing Smartsuper Pty Ltd

DAVISON, Mr Michael, Superannuation Policy Adviser CPA Australia

HANSCOMBE, Mr Mathew, Director, Government Initiatives Australian Taxation Office

HEFFRON, Mr Martin John, Member, Superannuation Committee Institute of Chartered Accountants

KELLEHER, Ms Noelle, Member, Financial Advisory Services Centre of Excellence CPA Australia

LEJINS, Ms Erica Noble, Senior Adviser, Superannuation, Retirement and Savings Division Department of the Treasury

LORIMER, Mr Michael Dale, Director and Chair Small Independent Superannuation Funds Association Ltd

MARTIN, Mr Peter, Australian Government Actuary Australian Government Actuary

McDOUGALL, Mr Graeme Robert, Chief Executive Officer Small Independent Superannuation Funds Association Ltd

NICHOLSON, Ms Tracey, Assistant Commissioner, Superannuation Australian Taxation Office ORCHARD, Mrs Susan Janet, Superannuation Technical Adviser Institute of Chartered Accountants

SHALLUE, Mr Paul, Convenor, Legislation Subcommittee Institute of Actuaries of Australia

STANHOPE, Mr Bill, Senior Policy Manager Investment and Financial Services Association

THOMAS, Mr Trevor John, General Manager Superannuation, Retirement and Savings Division Department of the Treasury

WARD, Mr John, Member, Legislation Subcommittee Institute of Actuaries of Australia

WATSON, Mr Cohen John, Director, Retirement Incomes and Asset Consulting PricewaterhouseCoopers

WORTHINGTON, Mr deLancey, Managing Director, Senior Actuary Actuarial Solutions Pty Ltd

MONDAY, 9 AUGUST 2004 - CANBERRA

BURT, Mr Michael Donald, Actuary Australian Government Actuary

COLES, Mr Tony, Manager, Superannuation, Retirement and Savings Division Department of the Treasury

DOLAN, Mr Alex, Assistant Secretary, Seniors and Means Test Branch Department of Family and Community Services

HANSCOMBE, Mr Mathew, Director, Government Initiatives Australian Taxation Office

LEJINS, Ms Erica Noble, Senior Adviser Superannuation, Retirement and Savings Division, Department of the Treasury

MARTIN, Mr Peter Colin, Australian Government Actuary Australian Government Actuary

NICHOLSON, Ms Tracey, Assistant Commissioner, Superannuation Australian Taxation Office

THOMAS, Mr Trevor John, General Manager Superannuation, Retirement and Savings Division, Department of the Treasury