

# APPENDIX 1

## Submissions

<b>Submission Number</b>	<b>Submitter</b>
1	R Michael Gill
2	N E Smith
3	PricewaterhouseCoopers
4	Regular Defence Force Welfare Association Inc (RDFWA)
5	JA Graham
6	The Association of Superannuation Funds of Australia Limited (ASFA)
7	Institute of Actuaries of Australia
8	Colin Wade
9	Patricia Graham
10	Bernie McGurgan
11	Trustee Corporations Association of Australia (TCA)
12	AXA Australia
13	National Institute of Accountants (NIA)
14	Small Independent Superannuation Funds Association Ltd (SISFA)
15	DLA Phillips Fox on behalf of trustees of the ACIRT, MERT and BIRST Redundancy funds
16	Mercer Human Resource Consulting Pty Ltd
17	CPA Australia
18	Investment and Financial Services Association (IFSA)
19	Superannuation Australia
20	The Institute of Chartered Accountants in Australia
21	ACOSS

