## **APPENDIX 3**

## **Public Hearing and Witnesses**

Tuesday, 30 January 2007 – Canberra

ADAMS, Commodore Harold John Parker (Retired) National President, Regular Defence Force Welfare Association

ANDERSON, Dr Michaela, Deputy Chief Executive Officer Association of Superannuation Funds of Australia

BONEHAM, Mr Patrick, Specialist Adviser Superannuation, Retirement and Savings Division Department of the Treasury

BRADY, Ms Helen, MLC Technical Services (Manager, Industry Liaison) Investment and Financial Services Association

DAVISON, Mr Michael, Superannuation Policy Adviser CPA Australia Ltd

FORSDICK, Mr Michael James, Partner, PricewaterhouseCoopers and representative, Institute of Chartered Accountants in Australia

FORSYTH, Mr Stuart, Assistant Commissioner, Australian Taxation Office

GALLAGHER, Mr Philip, Manager, Retirement and Income Modelling Unit Department of the Treasury

GRAHAM, Mr John, Private capacity

GRIFFITHS, Lieutenant Commander Richard David (Retired), National Secretary Regular Defence Force Welfare Association

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

LEE, Miss Stephanie, Senior Policy Manager Investment and Financial Services Association

MORRALL, Group Captain Philip Leslie (Retired), Vice President, Pay and Conditions of Service Regular Defence Force Welfare Association O'SHAUGHNESSY, Mr John, Deputy Chief Executive Officer Investment and Financial Services Association

ORCHARD, Mrs Susan Janet, Superannuation Technical Consultant Institute of Chartered Accountants in Australia

PETERSON, Mr Brett, Assistant Commissioner Australian Taxation Office

PRAGNELL, Dr Brad, Director, Policy and Best Practice Association of Superannuation Funds of Australia

RAY, Mr Nigel, General Manager, Tax Analysis Division Department of the Treasury

THOMAS, Mr Trevor John, Principal Adviser Superannuation, Retirement and Savings Division Department of the Treasury

VIVIAN, Ms Raelene, Deputy Commissioner Australian Taxation Office

WADE, Mr Colin, Member Regular Defence Force Welfare Association

WARD, Mr John David, Manager Research and Information, Mercer Human Resource Consulting