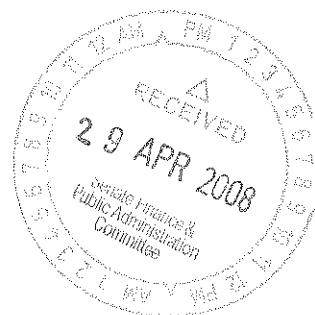


23 April 2008



The Secretary
Senate Select Committee on State Government Financial Management
Department of the Senate
PO Box 6100
Parliament House
Canberra ACT 2600

RE: Submission

I attach two recent articles as my submission to the Select Committee on State Government Financial Management:

‘Fixing Australian Federalism’, in *Policy*, vol. 24 no. 1, Autumn 2008, Centre for Independent Studies, Sydney.

‘State Tax Reform: Progress and Prospects’, Policy Monograph 82, Centre for Independent Studies, Sydney, 2008.

Please note that this submission is offered in my personal capacity and not on behalf of the Centre for Independent Studies.

Yours sincerely

A handwritten signature in cursive script, reading "R. G. Carling".

Robert Carling