APPENDIX 1

LIST OF SUBMISSIONS

1	Price Waterhouse Coopers			
2	Atkinson Gibson			
3	Mr Tom Ravlic			
4	Bentleys MRI			
5	Office of Small Business, Department of Employment, Workplace Relations and Small Business			
6	Australian Securities and Investments Commission			
7	Motor Trades Association of Australia			
8	National Institute of Accountants			
9	Australian Institute of Company Directors			
10	CPA Australia and the Institute of Chartered Accountants in Australia			
11	Mr Ian Langfield-Smith			
12	Incat Tasmania Pty Ltd			
13	Gram Engineering Pty Ltd			
14	Ernst & Young			