

Submissions received in response to the Tax White Paper (30 March 2015-1 June 2015)

3H Engineering
AAA (Submission 1)
AAA (Submission 2)
Accolade Wines
Accommodation Association of Australia
ACT Government
Action Economics
Actuaries Institute
Adami, Tony
Adams, William (Submission 1)
Adams, William (Submission 2)
Adams, William (Submission 3)
Aged and Community Services Australia
AgForce Queensland
AGL Energy
Ai Group
Aisur Pty Ltd
Aitken, JN
AJ and PA McBride Pty Ltd
Allen, David
Allnutt, Brian
Alm, Margit
Alt, Gregory
AMCA
Anderson, Albert
Anderson, David
Anderson, James
Anderson, Kym
Anglicare Australia (Submission 1)
Anglicare Australia (Submission 2)
ANZ
Apsley Pastoral Co
Asciano Aurizon ARTC (Joint Submission)
Association of Australian Medical Research Institutes
Association of Financial Advisers
Association of Independent Retirees
Association of Mining and Exploration Companies (Submission 1)
Association of Mining and Exploration Companies (Submission 2)
Association of Superannuation Funds of Australia (Submission 1)
Association of Superannuation Funds of Australia (Submission 2)
Auchterlonie, DJ
Auckram, Brian
Audi Australia, Volkswagen Group Australia and SKODA Australia
Aurizon Holdings Limited
AusBiotech

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Australia Council of Trade Unions
Australia New Zealand Leadership Forum
Australian Advanced Manufacturing Council
Australian Automotive Dealer Association Ltd
Australian Bankers Association
Australian Bicycle Organisations
Australian Catholic Bishops Conference
Australian Chamber of Commerce and Industry (Submission 1)
Australian Chamber of Commerce and Industry (Submission 2)
Australian Childcare Alliance
Australian Chronic Disease Prevention Alliance
Australian Conservation Foundation
Australian Council for International Development
Australian Council of Social Service (Submission 1)
Australian Council of Social Service (Submission 3)
Australian Council of Social Service (Submission 4)
Australian Council of Social Service (Submission 2)
Australian Council of State School Organisations (Submission 1)
Australian Council of State School Organisations (Submission 2)
Australian Council of State School Organisations (Submission 3)
Australian Council on Smoking and Health
Australian Dairy Farmers
Australian Doctors' Fund
Australian Finance Conference
Australian Financial Markets Association
Australian Food and Grocery Council (Submission 1)
Australian Food and Grocery Council (Submission 2)
Australian Forest Products Association (Submission 1)
Australian Forest Products Association (Submission 2)
Australian Foundation Investment Company
Australian Hotels Association
Australian Housing and Urban Research Institute
Australian Industry Group
Australian Information Industry Association
Australian Institute of Company Directors
Australian Institute of Petroleum
Australian Institute of Superannuation Trustees (Submission 1)
Australian Institute of Superannuation Trustees (Submission 2)
Australian Institute of Superannuation Trustees (Submissions 3)
Australian Institute of Superannuation Trustees and Australian Centre For Financial Studies
Australian Investors Association Ltd
Australian Land Conservation Alliance (Submission 1)
Australian Land Conservation Alliance (Submission 2)
Australian Liquor Stores Association
Australian Listed Investment Companies Association
Australian Local Government Association

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Australian Logistics Council
Australian Lot Feeders Association
Australian Major Performing Arts Group
Australian Motor Industry Federation
Australian Music Association
Australian Petroleum Production and Exploration Association Ltd
Australian Private Equity and Venture Capital Association
Australian Red Cross
Australian Retailers Association and the Shopping Centre Council of Australia
Australian Salary Packaging Industry Association
Australian Services Union
Australian Shareholders Association
Australian Small Business Commissioner
Australian Subscription Television Association
Australian Technology Network of Universities
Australian Trucking Association
Australian United Investment Company Ltd
Australian Wagering Council
Australian Wall Street Incorporated Submission
Australiansuper
Automatic Data Processing Limited
Ayles, Greg
Bailey, Kym
Balanced Equity Management
Baptist Care Australia
Barber, Ashleigh
Barnaby, Brian
Barnett, David
Barnett, Tony
Barrett, Newell
Barrington, John
Batt, Gordon
BDO Australia Limited
Beatty, Robert
Beaumont, Edward
Benning, Ian
Bentleys Australia Pty Ltd
Berglund, Ross
Bergman, Trevor
Betts, Bev
BHP Billiton
Biggs, Gary
Bivell, Victor
Blackbird Ventures
Blake, Jason
Blashki, Graham

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Board of Taxation
Boccabella, Dale
Bolin, Alan
Bonham, James
Boulton, Ross
Bowhill, Stephen
BoysTown
BP
Brennan, Sean
British American Tobacco Australia
Brons, Ron
Brown, Gordon
Brown, P
Bruce, Ian
Buchanan, Darryl
Buckler, George
Buckler, George (Submission 1)
Buckler, George (Submission 2)
Burdekin Shire Council
Burford, Brian (Submission 2)
Burford, Brian (Submission 1)
Burg, Col
Bus Industry Confederation
Business Coalition for Tax Reform
Business Council of Australia
Business Council of Co-operatives and Mutuals
Business SA
BusinessNZ
Butler, Greg
Butterworth, Perce
Byrne, Gregory
Campbell, Clem
Campbell, Roderick (Submission 1)
Campbell, Roderick (Submission 2)
Campbell, Roderick (Submission 3)
Canavan, Matthew
Canberra Commoners
Cancer Council Australia (Submission 1)
Cancer Council Australia (Submission 2)
Carers Australia
Carling, Robert
Carter, John
Catholic Health Australia
Catholic Social Services Australia
Catholic Women's League of Australia Inc
CBH Group

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CCW Co-operative Limited
Centre for International Finance and Regulation (Submission 1)
Centre for International Finance and Regulation (Submission 2)
Centre for International Finance and Regulation (Submission 3)
Centre for International Finance and Regulation (Submission 4)
Cesta, Dino
Challenger (Submission 1)
Challenger (Submission 2)
Challenger (Submission 3)
Challenger (Submission 4)
Challenger (Submission 5)
Challenger (Submission 6)
Challenger (Submission 7)
Challenger (Submission 8)
Chamarette, Stephen
Chamber of Commerce and Industry of Western Australia
Chamber of Commerce and Industry Queensland
Chandler, Gary
Chandrasegaran, Suryan
Chapman Eastway
Chartered Accountants Australia and New Zealand
Chee, David
Cheng, Heilok
Choice
Cider Australia
Clanchy, Michael
CLEAR International Australia
Cleary Hoare Solicitors
Clements, Stephen
Clissold, Helen
Close, Tim and Georgina
Clubs Australia
Colemon, Marilyn
Collen, David
Combined Pensioners and Superannuants Association
Commercial Economics Consulting
Committee for Sustainable Retirement Incomes
Communicare
Community Employers
Community and Public Sector Union
Community and Public Sector Union State Public Services Federation Group
Community Council for Australia
Community Services Industry Alliance
Compassion Australia
Conference of Asia Pacific Express Carriers (Submission 1)
Conference of Asia Pacific Express Carriers (Submission 2)

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Cook, Colin
Cook, John
Coote, Trevor (Submission 1)
Coote, Trevor (Submission 2)
Corporate Tax Association
COTA Australia
Coughlan, Kathryn
Council of Small Business Organisations of Australia (Submission 1)
Council of Small Business Organisations of Australia (Submission 2)
Council of Social Service of New South Wales
Council to Homeless Persons
CPA (Submission 1)
CPA (Submission 2)
CPA (Submission 3)
Craft Beer Industry Association
Crehan, Anthony
Creswell, Ralph
CRH Law
CSL Limited (Submission 1)
CSL Limited (Submission 2)
Curran, Mary
CW Financial Services
Cycling Promotion Fund
Daale, Peter
Dalton, Ben
Daniels, Gary
Davies, Jennifer
Davies, Robert
Davoren, Richard
Deane, David
Deloitte Touche Tohmatsu (Submission 1)
Deloitte Touche Tohmatsu (Submission 2)
Denton, Richard NH
Diabetes Australia
Dietitians Association of Australia
Diversified United Investment Ltd
Djerriwarrh Investments Limited
Donovan, Rocky
Douglas, Neil
Douglas, Robert
Duncan, Neil
Dunne, Lyle
Dunning, Vaughan
Dwyer, James
Dyer, John
Dyson, John (Submission 1)

Submissions received in response to the Tax White Paper (30 March 2015-1 June 2015)

Dyson, John (Submission 2)
Dyson, John (Submission 3)
ECINYA
economic Security4Women
EDOs of Australia
Einoder, Bernard John
Elliffe, John
Elliot, Steve
Embassy of Brazil
Emond, Ronald
Employee Ownership Australia and New Zealand
Endeavour Forum Inc. (Submission 1)
Endeavour Forum Inc. (Submission 2)
EPIC Employment Service Inc
Equality Rights Alliance
Equity Trustees
Export Council of Australia (Submission 1)
Export Council of Australia (Submission 2)
EY
FamilyVoice Australia
Farrelly Research and Management Pty Ltd
Farrow, Glenn
Federal Chamber of Automotive Industries
Federal Court of Australia (Submission 1)
Federal Court of Australia (Submission 2)
Feneley, Michael
Fenley, Graham
Fidelity Worldwide Investment
Filleti, Susanne
Financial Planning Association of Australia
Financial Rights Legal Centre
Fisher, Sally
Fitness Australia
Fitzgerald, Adrian
Food South Australia
Foote, Nigel
Foundation for Alcohol Research and Education (Submission 1)
Foundation for Alcohol Research and Education (Submission 2)
Foundation for Alcohol Research and Education (Submission 3)
Foundation for Alcohol Research and Education (Submission 4)
Foundation for Alcohol Research and Education (Submission 5)
Foundation for Alcohol Research and Education (Submission 6)
Foundation for Alcohol Research and Education (Submission 7)
Foundation for Alcohol Research and Education (Submission 8)
Foundation for Alcohol Research and Education (Submission 9)
Foxtel

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Fraser, Jane
Fraser, Ken
Fraser, Lindsay
Free TV Australia
Freebairn, John
Freewheeler (Submission 1)
Freewheeler (Submission 2)
Freudenberg, Brett
Friendly Societies of Australia
Future Party
G A Cossar & Co Pty Ltd (Submission 1)
G A Cossar & Co Pty Ltd (Submission 2)
Galvin, Timothy
Gas Energy Australia
Gavin, Michael
Gear, Spencer
Georgantis, Steven
George, Michael
GetUp (Submission 1)
GetUp (Submission 2)
Gianfrancesco, Nick
Gilbert, Graham
Gladwell, Lee
Gladwell, Ray
Gleadhill, Lawrence
Golder, Michael
Goleby, Paul
Good Beginnings Australia
Goodstart Early Learning
Gooley, Amber
Gordon, Martin
Gorrell, Robert
Governance Institute of Australia
Graeme, Robinson
Graham, Daniel
Graham, James
Graham, Linda
Graham, Lorraine (Submission 1)
Graham, Lorraine (Submission 2)
Graham, Lorraine (Submission 3)
Graham, Lorraine (Submission 4)
Graham, Lorraine (Submission 5)
Graham, Lorraine (Submission 6)
Graham, Peter
Grain Growers Limited
Grant Thornton Australia Limited

Submissions received in response to the Tax White Paper (30 March 2015-1 June 2015)

Grenache, Garth
Griffin, Joe
Grose, Linda
Groszek, Charles
Group of Eight Australia
Hackwood, John
Hagstrom, Edward
Hallam, Jack
Hamill, Chris
Harley, John
Harman, Jane
Harrison, Aileen
Hartley, Dunstan
He, Andrew
Heart Foundation
Heart Foundation South Australia
Hepatitis Australia
Hestelow, Jon
Hickey, Guy (Submission 1)
Hickey, Guy (Submission 2)
Highfield, Richard
Hill, Murray
HIRMAA
Hirsch, Andrew
Hochman, Luke
Holmes, Ashley
Holyday, Christopher
Homelessness Australia
Homesafe Solutions Pty Ltd
Hosking, Denis
Housing Industry Association
Howar, Peter
Howard, Jan
Howard, Mark
HR Block Australia
Huard, Paul
Hudson, Phillip
Hunt and Hunt lawyers
Ihle, Graham
Independent Schools Council of Australia
Industry Super Australia (Submission 1)
Industry Super Australia (Submission 2)
Infrastructure Partnerships Australia
Innovation Australia
Insurance Australia Group
Insurance Council of Australia

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Ireland, David
Israni, Girish
Jacobs, Alan
Jakobi, Hans
Janke, Mark
Jenkins, TAD
Johnson, S
Johnson, Stephen
Johnson, W
Joiner, William
Joint letter from ASA, AIA, ACCI, SMSF Owners' Alliance, Independent Contractors Australia, Melbourne SMSF Group and SISFA
Joint submission by Curtin University and Baptistcare WA
Joint submission by Diabetes Australia, National Heart Foundation of Australia, Kidney Health Australia and the National Stroke Foundation
Joint submission by the National Alliance for Action on Alcohol, the Public Health Association of Australia and the McCusker Centre for Action on Alcohol and Youth
Justice and International Mission Unit Synod of Victoria and Tasmania Uniting Church in Australia
Justice Connect Not-For-Profit Law
Kamangira, Tinashe
Kaur, Parveer
Kavanagh, Dennis
Kavanagh, Mike
Kelcoyne-Lawrence, Stephen
Kellerman, Adam (Submission 1)
Kellerman, Adam (Submission 2)
Kelly, Ian
Kendall, Stuart
Kenny, Brett
Kenrick, Robert
Kenyon, Stuart
Kirwood, Benjamin
Knight, Mike
Knight, Peter
Knight, Peter
Koci, Stephen
KPMG (Submission 1)
KPMG (Submission 2)
Kulacz, Ryan
Lagerwey, John
Lakous, Eugene
Langoulant, Eloise
Law Council of Australia
Lawrence, Thorne
Lawrenceson, Brian
Lee, Dorothy
Lennon, Barry (Submission 1)

Submissions received in response to the Tax White Paper (30 March 2015-1 June 2015)

Lennon, Barry (Submission 2)

Leukaemia Foundation

Lime Actuarial

Live Performance Australia

Local Government Association Of Queensland

Lowther, Peter

Ludlow, Robert

Luke, Garth

Lyons, Mark

MacLeod, Graham

Mair, Peter

Makwana, Prakash

Mansfield Accounting and Taxation

Marriner, Allan

Marriner, Carolyn

Mason, Andrena

Mason, John (Submission 1)

Mason, John (Submission 2)

Mason, Trevor

Master Builders Australia

Mayger, Derek

McAuley, John

McConnell, Mark

McInnes, Fiona

McIntosh, Stephen

McKenzie, Bridget

McLeod, Keith

McNeill, Heather

McPhie, Neil

McRobert, John

Medicines Australia

Mercer (Submission 1)

Mercer (Submission 2)

Meyers, Linda

Michael Johnson Associates Pty Ltd

Milton Corporation Limited

Minerals Council of Australia

Mitchell, Michael

Mitchell, Michael (Submission 1)

Mitchell, Michael (Submission 2)

Moffet, Russell (Submission 1)

Moffet, Russell (Submission 2)

Moffet, Russell (Submission 3)

Moody, Jonathan

Moore, Christopher

Moore, Patrick

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Morgan, Frederick John (Submission 1)
Morgan, Frederick John (Submission 2)
Morgan, Frederick John (Submission 3)
Morgan, John F
Morris, Richard
Morrison, Alexander (Submission 1)
Morrison, Alexander (Submission 2)
Morrow, Trish
Motor Trades Association of Queensland
Muir-Cochrane, Caitlin
Mullins, Lachlan
Munro, Donald
Munro, R and J
Murray Valley Winegrowers
Murray, Andrew
Murray, John
Myers, Paul
MYOB
Narrow Road Capital
National Australia Bank (Submission 1)
National Australia Bank (Submission 2)
National Catholic Education Commission (Submission 1)
National Catholic Education Commission (Submission 2)
National Disability Services
National Electrical and Communications Association
National Foundation for Australian Women (Submission 1)
National Foundation for Australian Women (Submission 2)
National Retail Association
National Rural Health Alliance
National Seniors Australia (Submission 1)
National Seniors Australia (Submission 2)
National Shelter
National State Emergency Volunteers Association
National Tax and Accountants Association (Submission 1)
National Tax and Accountants Association (Submission 2)
National Tourism Alliance
National Transport Commission
National Welfare Rights Network (Submission 1)
National Welfare Rights Network (Submission 2)
Neill, John
New Zealand Government
Newey, Peter
Ng, Jimmy
nib
Nicholls, George
Nicholson, Effie

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Noble, Dorothy
Noel McKenney and Co Pty Ltd
Not for Profit Project at the MLS
Nove, Jolyon
NSW Business Chamber
NSW Small Business Commissioner
O'Connell, John
O'Donnell, Jim
O'Neill, Gerard
O'Neill, John (Submission 1)
O'Neill, John (Submission 2)
O'Neill, John (Submission 3)
O'Brien, Paul
Obesity Policy Coalition
Oser, Robert (Submission 1)
Oser, Robert (Submission 2)
Parker, Ian
Pascoe, Michael
Pastoralists and Graziers Association of Western Australia
Pearce, David
Pearce, Prafula
Peck, Jon
Perez, Rafael
Perkins, Duncan
Pernod Ricard Winemakers
Perrin, Bruce
Peterson, Bruce
Pezzano, Domenic
Pharmacy Guild of Australia
Philanthropy Australia
Philippe, Mehel
Pitcher Partners (Submission 1)
Pitcher Partners (Submission 2)
Planning Institute of Australia (Submission 1)
Planning Institute of Australia (Submission 2)
Planning Institute of Australia (Submission 3)
Plastics and Chemicals Industries Association
Plato Investment Management
Plumb, Graham
Police Federation of Australia
Popova-Clark, Jeffrey
Ports Australia Submission
Posner, Melvyn
Povey, Michael
Prendergast, Paul
PricewaterhouseCoopers (Submission 1)

Submissions received in response to the Tax White Paper (30 March 2015-1 June 2015)

PricewaterhouseCoopers (Submission 2)
Property Council of Australia (Submission 1)
Property Council of Australia (Submission 2)
Property Council of Australia (Submission 3)
Property Council of Australia (Submission 4)
Property Council of Australia (Submission 5)
Property Council of Australia (Submission 6)
Proteomics International
Pryor, Rosemary and Malcolm
QBE
QSuper
Queensland Law Society
Queensland Nurses Union
Queensland Resources Council
Rabobank
Radford, David
Real Estate Institute of Australia
Reddaway, Lawrence
Reid, Garth
Reid, Michael
Renewable Energy is our Future
Renewable Energy Party
Research Australia
Resources and Energy Evolutions
Restaurant and Catering
Results International Australia
Retail Council
Revenue Review Foundation
Rice Warner
Rio Tinto
Riverland Wine
Rixson, Peter
Rizos, Evangelos
Roach, Joseph
Roberts, Curtis
Roberts, David
Rogers, Ray
Royal Australasian College of Physicians
Royal Flying Doctor of Australia
RSM Bird Cameron
RSPCA Australia
Sain, Rory
Sandilands, Ron
Sant, Bruce
Saroff, Christopher
Savage, David

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Scheiwe, Dan
Schnall, Peter
School of Taxation and Business Law UNSW (Submission 1)
School of Taxation and Business Law UNSW (Submission 2)
School of Taxation and Business Law UNSW (Submission 3)
Scott, Bernie
Senator David Leyonhjelm
Senator John Williams
Serry, Mark
SGCH
Shaw, Raymond (Submission 1)
Shaw, Raymond (Submission 2)
Shelter WA
ShireBiz
Shop Distributive and Allied Employees Association
Simkiss, John
Simpson-Morgan, Peter
Simpson-Morgan, Peter
Smith, Beverley
Smith, John
Smith, Judy
Smith, Luke
Smith, Warwick
SMSF Owners' Alliance (Submission 1)
SMSF Owners' Alliance (Submission 2)
Snell, Robert
So, Cyrus
Social Ventures Australia (Submission 1)
Social Ventures Australia (Submission 2)
Solomons, Greg (Submission 1)
Solomons, Greg (Submission 2)
Solutions4Strategy
Sood, Rajat
South Australian Council of Social Service
South Australian Freight Council
SouthEast Housing Co-Operative (Submission 1)
SouthEast Housing Co-Operative (Submission 2)
Southern Youth and Family Services
Spannenberg, Andrew
Sportsbet
Spyker, Leonard
St John Ambulance Australia
St Vincent de Paul Society
Stanley, Philip
Stott, Leslie
Superannuated Commonwealth Officers' Association (Submission 1)

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Superannuated Commonwealth Officers' Association (Submission 2)
Surf Life Saving NSW
Swanson Reed
Taggart, Tony
Tanner, RJ
Tax Institute
Taxpayers Australia Limited
Taylor, Christopher John
Taylor, Pauline
The Australia Institute
The Australian Council for International Development
The Australian Innovation and Manufacturing Incentive (Submission 1)
The Australian Innovation and Manufacturing Incentive (Submission 2)
The Centre for Independent Studies
The Chamber of Minerals and Energy WA
The Chinese Australian Services Society Limited
The City Of Greater Dandenong
The Coalition of Major Professional and Participation Sports
The Law Society of New South Wales - Young Lawyers
The National Farmers' Federation
The Shop Distributive and Allied Employees Association
The Shopping Centre Council of Australia and the Australian Retailers Association
The Smith Family
The Thoracic Society of Australia and New Zealand
The William Buckland Foundation
Thompson, Brian
Timmons, Bryan
Tourism and Transport Forum
Tourism Shopping Reform Group (Submission 1)
Tourism Shopping Reform Group (Submission 2)
Townsville Enterprise
Tran, Chung (Submission 1)
Tran, Chung (Submission 2)
Transport Reform Network
Treasury Wine Estates
Trust for Nature
Turnbull, David
Ulrick, Richard
UniSuper (Submission 1)
UniSuper (Submission 2)
UniSuper (Submission 3)
UniSuper (Submission 4)
UniSuper (Submission 5)
UniSuper (Submission 6)
UNITAX (Submission 1)
UNITAX (Submission 2)

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United Voice
Uniting Justice Australia
UnitingCare Australia (Submission 1)
UnitingCare Australia (Submission 2)
Universities Australia
Urban Development Institute of Australia
Urbans, Dennis
Valitutti, Michael
Vallejo, Norman
Victorian Farmers Federation
Victorian Farmers Federation Sunraysia Branch
Victorian Healthcare Association's
Vieira, Daniel
Vieira, Michele
Vision 2020 Australia
Volunteering Australia
Wadhwa, Ashish
Wallis, Ian
Walsh, Tim
Walshaw, Tim
Walters, Arthur
Warakirri Asset Management
Waters, Ken
Watkins, Richard
Webb, Donald
Wellard, Michael
Wentworth Group of Concerned Scientists (Submission 1)
Wentworth Group of Concerned Scientists (Submission 2)
Wentworth Group of Concerned Scientists (Submission 3)
Western Australian Farmers Federation
Western Australian Local Government Association
Westpac (Submission 1)
Westpac (Submission 2)
White, Luton
White, Russell
Wiegel, Klaus
William, Buck
Williamson, David
Willis, Daniel
Willow Creek Australia
Wilson Asset Management
Wine Grape Growers Australia
Wine Tasmania
Winemakers Federation Australia (Submission 1)
Winemakers Federation Australia (Submission 2)
Wise Lord and Ferguson

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Wolters Kluwer
Women in Super
Women's Centre for Health Matters
Women's Electoral Lobby Australia
Women's Health West
Wong, Benjamin
Woodhouse, David
World Vision Australia
Wright, Andrew
Wright, Doug
Yoshi, Black
Young, Donald (Submission 1)
Young, Donald (Submission 2)
Young, Robert
Zanatta, Angelo
Zierk, Ian