

## APPENDIX B

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### WRITTEN SUBMISSIONS

Alfredson, Keith

Andersen, Deloitte Touche Tohmatsu, Ernst and Young, KPMG, and PricewaterhouseCoopers  
(joint submission)

Auditor-General of Queensland

Australasian Council of Auditors-General

Australian Stock Exchange

Companies Auditors and Liquidators Disciplinary Board

Fowler, John

Murray, Senator Andrew

The Institute of Chartered Accountants in Australia

Smith, Kimberly

Turnbull, Shann

Walter, Don

Wolnizer, Peter, Graeme Dean and Frank Clarke (joint submission)