

**APPENDIX I
LIST OF WITNESSES**

NAME	ISSUE	DATE	NAME	ISSUE	DATE
Association des consommateurs du Québec: Alain Paquet, Member of the Board of Directors.	67	29/05/90	Canadian Association of Japanese Automobile Dealers: Grant Ericksen, President; Brian B. Caldwell, Executive Director; Philip Upshall, Counsel and Director of Government Relations.	61	15/05/90
Automotive Industries Association of Canada: Dean H. Wilson, President; Jonh C. Hart, First Vice-Chairman.	63	17/05/90	Canadian Bankers Association: Allan Cooper, Vice-President and Director, Financial Affairs. Josée Bleau, Assistant Director, Taxation Services, National Bank of Canada	66	28/05/90
Bank of Canada: John Crow, Governor.	58	9/05/90	Canadian Chamber of Commerce: Tim Reid, President; Wayne Matheson, Chairman, Sale Tax Sub-Committee.	60	14/05/90
Bell Canada: Robin A. Hamilton Harding, Vice-President and Comptroller; Dale F. Orr, Chief Economist; Charles Campbell, Director of Commodity and Property Taxes.	65	23/05/90	Canadian Construction Association: John C. Halliwell, President; William J. Nevins, Chief Economist; Michael Makin, Director, Government and Public Relations.	58	9/05/90
Black and Decker Canada Inc.: John F. Hayes, Vice-President, Finance.	61	15/05/90	Canadian Council of Grocery Distributors: Jacques Auger, President and Chief Executive Officer; Milford C. Sorensen, Vice-Chairman of the Executive Committee.	65	23/05/90
Brooks, Professor Neil York University.	57	8/05/90	Canadian Federation of Farm Equipment Dealers: Allan Hills, Vice-President.	60	14/05/90
Business Council on National Issues: Thomas d'Aquino, President and Chief Executive Officer; Robert Brown, Price Waterhouse, Tax Adviser to the Council.	66	28/05/90	Canadian Federation of Independent Business: John Bulloch, President; Catherine Swift, Vice-President and Chief Economist; Michel Décaray, Vice-President, Québec.	64	22/05/90
Canco Inc.: Stephen G. Snyder, President and Chief Executive Officer.	70	4/06/90			
Canadian Advertising Foundation: John T. Coleman, President and Chief Executive Officer.	72	5/06/90			
Canadian Apparel Manufacturers Institute: Jack Kivenko, President.	68	30/05/90			