

To whom it may concern,

Reference for Sam Oen

Sam Oen has worked with Ernst & Young for the last two years starting with us as a Graduate Tax Consultant. He has worked with me as the junior staff member on the R&D Tax Incentive claims for several oil and gas joint venture participants and for a small company engaged in innovative engineering and manufacturing activities.

Sam's role on these clients involved:

- ▶ drafting descriptions of innovative and experimental activities,
- ▶ analysing company expenditure information to quantify eligible expenditure claims on R&D projects,
- ▶ completion and lodgement of government registration forms,
- ▶ drafting delivery materials for the clients including transmittal letters and emails detailing the outcomes of our work, and
- ▶ completion and tracking of internal functions including letters of client engagement, and invoicing for services.

In my experience, Sam's work has been accurate and displayed high quality standards. His turnaround time was prompt and efficient. Sam was a good fit in our friendly, high-performing team.

If you have any queries in relation to this reference, I may be contacted on +61 8 9429 2408 or jill.murray@au.ey.com.

Yours sincerely,



Jill Murray
Executive Director – R&D Tax
11 February 2016