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29 January 2016

Letter of Reference: Sam Oen

To Whom it May Concern,

Sam Oen worked for EY Perth for 2 years. He was employed into our Perth R&D Tax Incentive practice, a team of some 30 people within EY's Perth Tax division of over 200.

Sam's work effort and manner was excellent and he quickly integrated into our client teams.

Sam completed work efficiently, diligently and to a very high standard. He undertook a broad range of R&D Tax Incentive duties, including science write-ups, expenditure analysis work and liaison with clients and internal teams. We would be keen to keep Sam, but unfortunately he returned to the United States for personal reasons.

I would have no hesitation in recommending Sam to any potential employer.

Yours sincerely

Rel Por

Robin Parsons

Partner - Research & Development Tax