

From: Ramona Watts [Ramona Watts]
Sent: 7/4/2015 1:51:07 AM
To: Craig S Wright
Subject: Fwd: Without Prejudice - R&D matter [DLM=Sensitive]
Attachments: Appendix 4 - 8AALZGA Email (00000004).pdf; ATT00001.htm; Appendix 7 - ATO Email CF Khou 00 (00000003).pdf; ATT00002.htm; Appendix 9 - Kinloch Brigit 0111131 (00000002).pdf; ATT00003.htm; ATO forensic record_Hoa Khuu emails.pdf; ATT00004.htm; ATO case officer record_Hao Khuu.pdf; ATT00005.htm; ATO forensic record_Brigid Kinloch email.pdf; ATT00006.htm; ATO case officer record_Brigid Kinloch email.pdf; ATT00007.htm; Bsuiness Khoo.pdf; ATT00008.htm

Sent from my iPhone

Begin forwarded message:

From: "Sommer, Andrew" <asommer@claytonutz.com>
To: "Ramona Watts" <ramona.watts@hotwirepe.com>
Cc: "Heydon Miller (hdmiller@level22.com.au)" <hdmiller@level22.com.au>
Subject: FW: Without Prejudice - R&D matter [DLM=Sensitive]

Dear Ramona

Set out below is a sample of the information that that ATO has. They have significantly more material than this but they have allowed me to share this material with you as an indicative sample to help you understand my position.

In each case of the Brigit Kinloch and Hao Khuu emails, they have set out the email in the form attached to your submission of 26 June, the email in the form from the individual's own email records and the email in the form stored in the ATO's forensic record.

You can see the differences between the ATO's records and the records in your submission. The differences are intended to support the position Craig wanted to advance. In each case the "supportive" wording does not appear on the ATO version of the emails but only on the version of the emails contained in the submission of 26 June.

The position in relation to the Celeste Salem email is different. No such email is recorded on the ATO's systems and Ms Salem was not at work that day.

The ATO have also confirmed that no email was sent to Craig from Hao Khuu at 12.16pm on 5 April 2013. Attached is an email Craig sent to me recently which is purportedly from Hao Khuu at 12.16pm supporting the position taken in relation to the claiming of input tax credits by DeMorgan Limited. That email is not on the ATO's system and the individual in question denies sending such an email. The ATO do not have the 12.16pm email (I hadn't sent it to them) but I asked them to check as I was intending to rely on that 12.16pm email in relation to the imposition of penalties for DeMorgan Limited in relation to the recent position paper. To be clear - the attachment to which I am referring is the pdf entitled "Bsuiness Khoo.pdf". This was not attached to Ms Walwyn's email, however the rest of the attached PDFs are from the ATO.

This is extremely serious. I understand Heydon has been in touch regarding obtaining future representation for Craig to assist him with these matters. You will understand why I and Clayton

Utz can no longer act. I urge the company to seek appropriate advice and Craig to seek separate advice in relation to these allegations by the ATO.

I also believe that this information should be provided to Stefan Matthews and Rob Macgregor as a matter of urgency. In my view, it is appropriate for this to come from you rather than from me.

As discussed on Friday, I have taken advice from my own lawyers and believe that I have no alternative but to cease acting for DeMorgan Limited and Craig immediately. The letter will be issued on Monday.

I have great personal regard for you both but I cannot allow that personal regard to prevent me from taking what is the only course of action available to me in these circumstances.

Regards

Andrew

Andrew Sommer, Partner
Clayton Utz
Level 15, 1 Bligh Street, Sydney NSW 2000 Australia | D +612 9353 4837 | F +612 8220 6700 |
M +614 11 721 286 |
asommer@claytonutz.com <<mailto:asommer@claytonutz.com>> |
www.claytonutz.com <<http://www.claytonutz.com/>>

-----Original Message-----

From: Walwyn, Aislinn [<mailto:Aislinn.Walwyn@ato.gov.au>]
Sent: Friday, 3 July 2015 4:01 PM
To: Sommer, Andrew
Cc: Montanez, George
Subject: Without Prejudice - R&D matter [DLM=Sensitive]

Dear Andrew

I refer to our without prejudice discussion this morning and, as requested, attach copies of the relevant false emails which were sent to the ATO by Ramona Watts under cover of an email dated 26 June 2015. The discrepancies have been highlighted in yellow:

1. Purported email correspondence from Hao Khuu, attached as 'Appendix 7 - ATO Email CF Khou 00 (00000003).pdf'
2. Purported email correspondence from Brigid Kinloch, attached as 'Appendix 9 - Kinloch Brigit 0111131 (00000002).pdf'
3. Purported email correspondence from Celeste Salem, which was included within a document titled 'Appendix 4 - 8AAZLGA Email (00000004).pdf'

ATO authentic records

Our IT forensic staff have extracted copies of the following authentic email correspondence between ATO officers and Dr Wright at the time of the alleged emails:

4. Hao Khuu emails

I attach the ATO's IT forensic record of the complete chain of email correspondence between Hao Khuu and Dr Wright on 5 April 2013. The ATO has no record of Hao Khuu sending an email to Dr Wright at 12:16 PM, just a courtesy email at 12:17 PM.

I also attach Hao Khuu's record of the emails, which accords with the ATO Forensics version.

5. Brigid Kinloch emails

I attach the ATO's IT forensic record of the emails between Brigid Kinloch and Dr Wright on 1 November 2013 as well as Brigid Kinloch's record of those emails. It shows that Brigid Kinloch sent an email to Dr Wright that afternoon, however the content differs:

6. Celeste Salem email

The ATO's IT email records show that Celeste Salem did not send the email supplied by Ms Watts. Further, according to our IT forensic staff the message ID quoted on page 7 of the document was not sent by anyone in the ATO during any of July 2014 and ATO records show that Celeste Salem was not at work on Tuesday 15 July 2014.

Please let me know if you would like further clarification.

Regards

Aislinn Walwyn

Assistant Commissioner | E&AS | Private Groups and High Wealth Individuals Australian Taxation Office

Phone: 02 937 48915 | Mobile: 0408 297 488 ATO | Working for all Australians

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