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PRIVATE AND CONFIDENTIAL

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We are pleased to supply you with the May 2010 edition of **MGA's Client Alert**, which contains information on a number of important developments in taxation including:

- **Deferring assessable income**
tips to defer the recognition of income.
- **Maximising deductions**
tips to accelerate the claim for deductions.
- **Trusts**
an important High Court decision dealing with trusts and distribution of income.
- **Employee share schemes**
changes to the tax treatment.

In addition, a number of useful tips and considerations are outlined in relation to **capital gains tax**, **superannuation** and various other tax issues.

Please contact us if you wish to discuss how the points raised in **MGA's Client Alert** specifically affect you.

Yours sincerely

MARTIN GOODRICH & ASSOCIATES PTY LTD

A handwritten signature in black ink, appearing to read 'M. Goodrich', enclosed within a circular scribble.

MARTIN A GOODRICH
Director

A handwritten signature in black ink, appearing to read 'T. Newman'.

TONY NEWMAN
Director