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14 March 2017

Mr Robert Iloski  
67 Merri Concourse  
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Dear Mr Iloski

I am the National Practice Group Co-ordinator of the K&L Gates Finance Practice. In future please direct all communications with respect to this matter to me.

I refer to your letters dated 16 and 21 February 2017 (attached) in which you refer to "K&L Gates Australia LLC" and contend that this firm has been acting unlawfully by practising law in Australia.

K&L Gates Australia LLC does not and never has practised law in Australia either in its own right or as a registered foreign lawyer.

The only K&L Gates entity practising law in Australia is the partnership "K&L Gates". It comprises all of the Australian partners, certain management and administrative trusts and a "valve" entity, K&L Gates Australia LLC. The latter is also a partner in the international partnership K&L Gates LLP but, as noted, does not practice law in Australia or indeed elsewhere.

Yours faithfully



Jason Opperman  
Partner