

Mr. Ian Rowe  
15 Barclay Street  
DEAGON QLD 4017

30 June 2022

The Trustees  
Rowe & Co Super Fund  
15 Barclay Street  
DEAGON QLD 4017

Dear Trustees

**ELIGIBILITY TO MAKE SUPERANNUATION CONTRIBUTIONS AFTER AGE 67**

I declare that:

- a) I have been "gainfully employed" for at least 40 hours in a period of not more than 30 consecutive days for the financial year ended 30 June 2022. I confirm that this work test has been satisfied prior to the first contribution being made.

*"Gainfully Employed" means being employed or self-employed for gain in any business, trade, profession, vocation, calling, operation, or employment. "Gain or reward" is the receipt of remuneration such as wages, business income, bonuses, and commissions in return for personal exertion from these activities. It does not include the passive gaining of income, such as receipt of rent or dividends.*

OR

- b) The only contributions made during the year were compulsory contributions made under an award agreement or the Superannuation Guarantee provisions.

Yours sincerely,

DocuSigned by:  
  
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Ian Rowe

Member