



TO WHOM IT MAY CONCERN

RE: PARFREY MURPHY, LEE VIEW HOUSE, SOUTH TERRACE, CORK

Carbery Group is a long established international food and food ingredients business with annual turnover in excess of €220m. Over the past decade it has developed from a single site dairy manufacturing facility to a multi – national business with diversified operations in Ireland, the UK, the US and with commercial / technical centres in South America and the Far East.

For over 20 years we have engaged the services of Parfrey Murphy (Chartered Accountants) to act as the external payroll provider to our Irish (HQ) operation.

In that period I can attest to Carbery having received an excellent service providing us with the requisite standard payroll reporting, the provision of certain non-standard reporting requested from time to time and the electronic payment of net salaries by all required deadlines.

It has also been our experience that Parfrey Murphy have been pro-active in regard to various employee related tax issues when the opportunity has arisen e.g. advising us of the tax efficient payment of Christmas bonus's to employees.

We have no hesitation in recommending Parfrey Murphy as payroll service providers.

Yours faithfully,

COLM LEEN
GROUP FINANCE DIRECTOR
CARBERY GROUP

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