

To Whom It May Concern,

I am Justin C. Oh, CPA with more than seven years of experience in tax and attestation services at a diverse range of organizations like KPMG, Arthur Andersen, and Ernest & Young. Working at some of the best accounting firms has given me intimate knowledge of the highest professional standards in accounting. I have been the owner of a CPA firm for more than twenty years now and also serve as a parttime CFO of a medium-sized organization.

I have known Paul S. Joo, CPA, for more than a decade now. I have heard great things about Paul regarding his leadership at a successful CPA firm as well as his commitment to exemplary customer service. However, my interactions with Paul were quite limited until I assumed the presidency of Korean American CPA Society of Southern California (KA CPA) last year.

During my tenure as a president., Paul served the organization as a seminar director. I was impressed by Paul's commitment to the organization. He was a dedicated, selfless officer, who put the organization's interests above his own.

Without his hard work, we could not have achieved our goals during the pandemic such as increasing our community service efforts and organizing CPA seminars for CPE credits. Despite the challenges posed by the pandemic, he helped the organization adjust to the social restrictions and served to KA CPA's best interests.

Paul also contributed to the launch of webinar services for the members of KACPA. His dedication and contributions were second to none. He served KACPA for three consecutive terms as a seminar director, during which he helped raise the CPA professional education standards at the organization. He also arranged for guest speakers to educate and train KA CPA members so that the members have the right knowledge and skills to serve the best interests of their clients. Paul also served the organization as a teacher. He not only taught tax laws and accounting regulations to members but also educated the general public in our community. He was a frequent speaker at public seminars and also served as a panelist on radio talk shows regarding tax and accounting issues.

Paul is one of the most impressive individuals I have worked with. Without his contributions, KACPA would not have achieved its prestigious reputation. I am absolutely confident Paul is a great CPA. Not only does he possess knowledge and experience that are required of CPAs, but he also has strong communication skills, being fluent in English and Korean. His bilingual skills make him a valuable asset to the Korean community and allow him to help other CPAs grow as accounting professionals.

I declare under the penalty of perjury under the law of the State of California that the foregoing is true and correct.

Executed in: Los Angeles, California on January 27, 2022.

Justin C. Oh, CPA  
Former President of KACPA