

# Cataldo Caputo

Dottore Commercialista – Revisore Contabile

Iscritto all'Albo dei Consulenti Tecnici del Giudice ed all'Albo dei Periti – Tribunale di Torino

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## Subject: Reference Letter for Fabrizio Bertoglio

Fabrizio is a motivated and enthusiastic employee, he sided me in CPA fiscal and statutory activities for a variety of SMEs. I was impressed by his aptitude for learning, working and vocational training.

He was responsible for accounting Payable, Receivables with various VAT rates in the ERP Module, he assisted me in the process of financial statement drafting, preparing Income Statements, Balance Sheets, Cash Flows, MD&As, Notes and Income Tax calculations. I believe he is an eager, clever and qualified employee.

The office exploit accounting and fiscal duties of his clients through the "Accounting Sas" ERP Module in which Mr. Bertoglio worked siding other clerks, I instructed him on the basics of CPA Practice and my colleagues assisted him in the daily CPA activities.

He demonstrate to be passionate in his work, eager to learn and be a valid colleague for the Chartered Accountant Office.

I'm available for providing additional information.

Torino, 23/04/2012

Dott. Cataldo Caputo

