The Manager
Philanthropy and Exemptions Unit
Indirect Tax Division
The Treasury
Langton Crescent
PARKES ACT 2600

Dear Sir,

It greatly saddens me to see that the government of Australia is not going to allow an orderly transition to the LAFHA for 457 Visa holders. Having this benefit has been the sole difference in whether I can afford to live in Australia whilst maintaining a home in the USA. I will likely need to return to the USA on 1 July 2012 because I cannot pay for two homes, especially in the overheated WA housing market. As much as we like Australia, I cannot force my family to live in substandard housing to help the Australian government improve its budget balance.

Had I been given the opportunity to phase out of LAFHA, I could have made a choice with regard to selling my home in the USA or returning in an orderly fashion. Forced to leave Australia, I am liable for upwards of \$30,000 to my employer because I cannot fulfil on my employment agreement.

Australia has become quite unwelcoming to those of us who desire to get a fair deal for coming here and helping your country grow and prosper.

Sincerely,

James Hoffman 143 Adelaide Terrace East Perth 6004 WA