

# Record of Tape Recorded Interview



Person Interviewed Tahir MAHMOOD (TM)

Place of Interview 86 Lionel Street  
Birmingham B3 1HQ

Date of Interview 04.05.05

Time commenced 10:44

Duration of interview 43:40

Interviewing Officer(s) Colin Price (CP), Michael Cooksey (MC)

Other persons present Jitesh Chavda (JC)

National Federation of Subpostmasters

Exhibit No:  
Number of pages: 17

Signature of interviewing  
officer producing exhibit

| Tape<br>counter<br>times | Person<br>speaking | Text                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                          | MC                 | "This interview is being tape recorded my name is Michael Joseph Cooksey and my colleague is..."                                                                                                                                                                                                                                                                                      |
|                          | CP                 | "Colin Price"                                                                                                                                                                                                                                                                                                                                                                         |
|                          | MC                 | "...we are officers of Post Office Limited part of the Royal Mail Group employed to investigate possible criminal offences also present is,                                                                                                                                                                                                                                           |
|                          | TM                 | "Tahir Mahmood"                                                                                                                                                                                                                                                                                                                                                                       |
|                          | JC                 | "Jitesh Chavda from the National Federation of Subpostmasters"                                                                                                                                                                                                                                                                                                                        |
|                          | MC                 | The date is Wednesday the 4 <sup>th</sup> of May 2005 and the time is 10:44. This interview is being conducted in room 801 at 86 Lionel Street Birmingham and we want to ask you some questions about anomalies at your office and at the interview I will give you a notice explaining what will happen to the tapes. Have you any objections to the interview being tape recorded?" |
| 1:00                     | TM                 | "No"                                                                                                                                                                                                                                                                                                                                                                                  |
|                          | MC                 | "Will you please state your full name, date of birth, occupation and                                                                                                                                                                                                                                                                                                                  |

**Record of Tape Recorded Interview (continued)**

|      |    |                                                                                                                                                                                                                                                                                                                                                                                                           |
|------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      |    | home address please"                                                                                                                                                                                                                                                                                                                                                                                      |
|      | TM | "Tahir Mahmood, <span style="border: 1px dashed black; padding: 0 5px;">GRO</span> I am a Subpostmaster and my home address is <span style="border: 1px dashed black; padding: 0 50px;">GRO</span> "                                                                                                                                                                                                      |
| 1:30 | MC | "We are investigating a possible criminal matter and because you are suspected of having committed a criminal offence which may result in a criminal prosecution I must caution you, you do not have to say anything but it may harm your defence if you do not mention when questioned something which you later rely on in Court. Anything you do say maybe given in evidence, do you understand that?" |
|      | TM | "I do"                                                                                                                                                                                                                                                                                                                                                                                                    |
|      | MC | Asks TM of his understanding of the caution and then MC breaks down the caution in parts to explain.                                                                                                                                                                                                                                                                                                      |
|      | MC | "We are investigators employed by Post Office Ltd to investigate possible criminal offences now you are suspected of having committed a criminal offence do you understand that part?"                                                                                                                                                                                                                    |
| 2:10 | TM | "I understand that yeh"                                                                                                                                                                                                                                                                                                                                                                                   |
|      | MC | "We want to put questions to you about the criminal offence and record your answers to those questions do you understand that?"                                                                                                                                                                                                                                                                           |
|      | TM | "I do yeh"                                                                                                                                                                                                                                                                                                                                                                                                |
|      | MC | "Firstly a person who is being interviewed for possible criminal offence does not have to say anything, you do not have to answer the questions, do you understand that?"                                                                                                                                                                                                                                 |
|      | TM | "OK"                                                                                                                                                                                                                                                                                                                                                                                                      |
| 2:20 | MC | "Secondly if the matter does go to court and you then say something that you do not say during this interview the court may draw its own conclusions about why you are saying it then, do you understand that?"                                                                                                                                                                                           |
|      | TM | "Yeh"                                                                                                                                                                                                                                                                                                                                                                                                     |
|      | MC | "Thirdly anything you do say is recorded on tape and could be used in evidence, do you understand that?"                                                                                                                                                                                                                                                                                                  |
|      | TM | "I do yeh"                                                                                                                                                                                                                                                                                                                                                                                                |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2:50  | MC | "Right I want to show you a form which explains your legal rights, form CS001, but before I show I will just explain what is says on there"                                                                                                                                                                                                                                                                                                                                |
|       | MC | Re-cautions TM Reads the complete form to him and hands the form over to TM.                                                                                                                                                                                                                                                                                                                                                                                               |
| 5:00  | MC | "The time now is 10:48. Mr Mahmood has completed CS001 indicating that at the present he does not wish to speak to a solicitor. But he does understand and that he can speak to a solicitor at any time                                                                                                                                                                                                                                                                    |
|       | TM | "That's correct"                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|       | MC | Friends form CS003 is passed to TM and JC and is duly completed.                                                                                                                                                                                                                                                                                                                                                                                                           |
| 7:00  | CP | Recaps on the events of Saturday 30 <sup>th</sup> of April 2005 when CP, MC and Paul Dawkins from the Investigation Team and Allison Edwards and Guru Aubby from the post office audit team attended his post office. That TM had informed Allison Edwards and then Paul Dawkins that he expected the audit to be £25,000 short because of losses incurred since the last audit. CP says that he recorded events in his official notebook and that TM signed the notebook. |
| 08:00 | TM | Says that the facts are correct.                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|       | CP | Explains that the final audit shortage was £33,437.39 and that TM had signed the audit form to say that was correct and that CP's note book had also been signed to that effect.                                                                                                                                                                                                                                                                                           |
|       | TM | Agrees that the facts are correct.                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       | CP | Says that he cautioned TM on Saturday and the form CS001 was completed by TM. TM agrees.                                                                                                                                                                                                                                                                                                                                                                                   |
|       | CP | CP asks background questions on the post office.                                                                                                                                                                                                                                                                                                                                                                                                                           |
|       | TM | Says that he became Subpostmaster about seven or eight years ago                                                                                                                                                                                                                                                                                                                                                                                                           |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                                                                                     |
|-------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8:50  | CP | "So basically you are quite efficient, you know what you are doing after six, seven eight years?"                                                                                                                                                                   |
|       | TM | "Yeh that's right yeh                                                                                                                                                                                                                                               |
| 11:10 |    | TM says that he works in the office full time and that his father, Mohamed Hanif, works in the office on the odd occasion when he does not feel well and first thing Saturday morning giving TM a half a day.                                                       |
|       |    | Questioning reveals that TM has not taken any leave since he became Subpostmaster and that he had experience previous customer experience where he would deal with customers and cashing up at the end of the working day to which he added he never had a problem. |
| 13:10 | CP | "Who does the weekly balances?"                                                                                                                                                                                                                                     |
|       | TM | "I do"                                                                                                                                                                                                                                                              |
|       | CP | Do you have any assistance with it or do you do it yourself?"                                                                                                                                                                                                       |
|       | TM | "No I do it myself"                                                                                                                                                                                                                                                 |
|       | CP | "Has anybody ever done it for you?"                                                                                                                                                                                                                                 |
|       | TM | "No, no no"                                                                                                                                                                                                                                                         |
|       | CP | "Your dad is never there on a Wednesday afternoon to assist you?"                                                                                                                                                                                                   |
|       | TM | "No no"                                                                                                                                                                                                                                                             |
|       | CP | Asks TM how he would check daily vouchers.                                                                                                                                                                                                                          |
|       | TM | "I print it out I add them up physically and make sure they both add up then I pack them making sure both figures add up.                                                                                                                                           |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                              |
|-------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | CP | Asks if green giro's are checked                                                                                                                                                                             |
|       | TM | "Yeh I take a print out, again I add them up physically and send them off and that would have been the same as well with the benefit dockets when we did have them add them up physically and send them off" |
| 13:50 | CP | "Just explain to me when you say add them up physically, what do you do?"                                                                                                                                    |
|       | TM | "With the calculator"                                                                                                                                                                                        |
|       | CP | "The Horizon sheet prints off a list"                                                                                                                                                                        |
|       | TM | "A list of it yeh then what I do I just add the dockets or the giro's up on the calculator and what ever figure I get on the calculator it has to match the"                                                 |
| 14:10 | CP | "So basically it's a fail proof system and there shouldn't be any errors"                                                                                                                                    |
|       | TM | "Yeh yeh"                                                                                                                                                                                                    |
|       | CP | "So it's your green giro's and your pensions, do you do the same with everything else do you?"                                                                                                               |
|       | TM | "More or less yeh yeh"                                                                                                                                                                                       |
|       | CP | "So that eliminates any errors then"                                                                                                                                                                         |
|       | TM | "Well we will get on to that when you ask me more questions I can explain a bit more on to it"                                                                                                               |
|       | CP | Explains that in the previous 12 months there have only been two error notices totalling £200 issued to the office and that it was a very good record.                                                       |
| 14:40 | TM | "Yeh"                                                                                                                                                                                                        |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | CP | "What do you do is out when you don't balance what do you check, do you double check every thing?"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|       | TM | "Yeh cash, stock transactions that have gone out"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|       | CP | "So you double check everything?"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|       | TM | "Yeh"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|       | CP | "What do you do if you are out, say a large amount?"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|       | TM | "Right that's where will get to erm when I first took over the business I checked it all thoroughly everything if I mean at first weren't having bad errors if I was £10 £20 out I would put it straight back in physically myself. Now after the last audit that we had I spoke with my Retail Line Manager Steve Taylor and I also realised that procedures were changing as well with Post Office Ltd and I was told that if you were to make any shortages while I mean I was holding things in the suspense account as well that Steve Taylor knew about we agreed with him that I could pay the shortage back through my wages" |
|       |    | Discussion reveals that TM had a loss of about £4,000 before the last audit in March 2003 and that the shortage was found during an check by post office auditors. That the RLM informed TM that if further losses were incurred they would have to be made good straight away as he would not be allowed to put them in the suspense account any longer.                                                                                                                                                                                                                                                                             |
| 16:30 | TM | "This is when my problems started kicking off I was on my own most of the time in the post office I have got two kids now who are three and two years old so they were born in that period. I had many sleepless nights and that and I did make errors I'll admit I probably did and er you know I was coming up with shortages of like a thousand two thousand a week now obviously natural instinct was                                                                                                                                                                                                                             |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                                                                                      |
|-------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |    | how the hell was I going to put this back in so I just panicked, I'll be honest I just panicked and I didn't you know cause I didn't know how to physically put it back in I just added the figures on myself which I know I made a mistake there"                   |
|       | CP | "If you made a mistake you would have received error notices wouldn't you?"                                                                                                                                                                                          |
|       | TM | "Yeh that's what I thought but I mean what"                                                                                                                                                                                                                          |
| 17:20 | CP | "You are not getting error notices back are you?"                                                                                                                                                                                                                    |
|       | TM | "See what could have happened also I could have given the money out physically to a customer I could have done like say when customers come in to pay a bill I have given the money out rather than taking it it could have happened"                                |
|       | CP | Informs TM that he had said he would check documents before they are sent away and TM says that for the last two years he has not been concentrating properly because he was under so much pressure.                                                                 |
|       | CP | Reminds TM of his previous comments on checking documents to which TM replies that's how he would have done it at the start.                                                                                                                                         |
|       | CP | "But you said that is how you did it until the pensions stopped and the pensions have only just stopped"                                                                                                                                                             |
|       | TM | "Yeh pensions and that I mean I will do that but I am talking about the cash the rest of the stock I was just adding figures on I mean what I was doing was I was taking from last weeks balance snap shot taking away from the week and just making up the figures" |
| 18:10 | CP | "When did you first do this then"                                                                                                                                                                                                                                    |
|       | TM | "That was the first when I got the first shortage of about four or five                                                                                                                                                                                              |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                                               |
|-------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 18:40 |    | hundred pound after the first audit about two years ago or something when my you know clear accounts had been cleared every thing was cleared back to normal again"                                                           |
|       |    | Questioning reveals that the first large loss occurred two to three weeks after the audit in 2003.                                                                                                                            |
|       | TM | "You see what you have got to understand is that I weren't putting the losses through showing them on the figures"                                                                                                            |
|       | CP | How much was the first loss in April?"                                                                                                                                                                                        |
|       | TM | "About four or five hundred"                                                                                                                                                                                                  |
|       | CP | Asks if TM had shown the loss and TM explains that he did not show the loss because his father had put a lot into the business by putting his house up as security for the business and that he did not want to let him down. |
|       | CP | "So in April 2003 you had a loss of four to five hundred pound, you didn't show it so what did you do?"                                                                                                                       |
|       | TM | "I just added it into the figures"                                                                                                                                                                                            |
|       | CP | "Into what figures?"                                                                                                                                                                                                          |
|       | TM | "The cash cash figures"                                                                                                                                                                                                       |
| 20:00 | CP | "Then what?"                                                                                                                                                                                                                  |
|       | TM | That's it I was balancing like I weren't really after that I weren't really counting the cash I was just like adding it on and taking it away from the last figure and then adding it on"                                     |
|       | CP | "So you falsified your account?"                                                                                                                                                                                              |
|       | TM | "Yeh you could say that yes"                                                                                                                                                                                                  |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                                                                                         |
|-------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | CP | "Well you did"                                                                                                                                                                                                                                                          |
|       | TM | "Yeh I did yeh"                                                                                                                                                                                                                                                         |
|       | CP | "By your way of thinking and your method of balancing you have been falsifying your account every week"                                                                                                                                                                 |
|       | TM | "You could say that yeh"                                                                                                                                                                                                                                                |
|       | CP | "Well"                                                                                                                                                                                                                                                                  |
|       | TM | "Yeh yes yes I agree with you"                                                                                                                                                                                                                                          |
| 20:50 | CP | Asks how he would do it each week.                                                                                                                                                                                                                                      |
|       | TM | "Like I say I take way the figure from the last night before from the balance snap shot that day and then I just what the difference was I had added on to the cash or take it off the cash"                                                                            |
|       |    | TM agrees that by his actions he has also falsified his Over Night Cash Holding figures every night.                                                                                                                                                                    |
| 21:50 | TM | Says that when he realised things were getting too much, about three months ago, he informed his father of the situation and the amount of shortage then was about £25,000 adding that he was not really checking.                                                      |
|       | CP | "If you are taking one figure away from the next you will know it was about thirty odd thousand. When you did your balance on Wednesday, when you did your balance on Wednesday you had to falsify your account didn't you?"                                            |
| 22:10 | TM | "Yeh but see the way I was doing it is taking it away I weren't really checking what the figures were as long as them two figures matched at the end of it. That's what I was doing I was making sure the figures matched I weren't really counting the cash and stock" |
|       | CP | "But you were making sure you were taking one figure away from                                                                                                                                                                                                          |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                                                                                                                                             |
|-------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |    | the other...                                                                                                                                                                                                                                                                                                                |
|       | TM | "yeh pull off a snap shot"                                                                                                                                                                                                                                                                                                  |
|       | CP | ...but you actually had to inflate your cash to do it didn't you?"                                                                                                                                                                                                                                                          |
|       | TM | "Yeh sometimes yes there was figures that were high so I was adding that amount on"                                                                                                                                                                                                                                         |
| 22:40 | CP | "To falsify your account to cover up a shortage you have to increase your cash which is what you said you have been doing"                                                                                                                                                                                                  |
|       | TM | "That is what I was doing yeh"                                                                                                                                                                                                                                                                                              |
|       | CP | "So you must be fully aware it was over £30,000 on Saturday because last Wednesday you must have falsified your account for over £30,000"                                                                                                                                                                                   |
|       | TM | "Mmm mmh"                                                                                                                                                                                                                                                                                                                   |
|       | CP | "So last Wednesday you must have known, yes?"                                                                                                                                                                                                                                                                               |
|       | TM | "Well yeh"                                                                                                                                                                                                                                                                                                                  |
| 23:50 | TM | Explains that his father had obtained a loan to help and put the money back.                                                                                                                                                                                                                                                |
| 24:50 |    | Following a discussion on when the loan was actually obtained TM says that his father will not pay the money if the office does not stay with them.                                                                                                                                                                         |
|       | CP | Explains that TM had worked in retail previously with no problems, that there are only two error notices issued against his post office in one year, that TM checks his vouchers before they are sent off and that he himself agreed the system was fail proof. TM agrees and CP adds that this would eliminate any errors. |
|       | CP | Says that TM had lost £33,437.39 since March 2003 and asks TM if he was expecting us to believe that he had given all this money to customers.                                                                                                                                                                              |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                     |
|-------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | TM | "That's what I am saying that is all I know what more can I say"                                                                                                    |
|       | CP | "You can tell us what you have done with the money for a start"                                                                                                     |
| 26:20 | TM | "Well I can tell you that it has been losses I haven't done nothing with it why would I want to bite the hand that feeds me"                                        |
|       | CP | Explains reasons why some people may do it and TM says it was none of them and that he has family to support him and he has no reason to take the money.            |
| 27:20 | MC | Asks TM if he had actually balanced the office in the past twenty-five months to which TM replied that he hadn't and that he had changed figures himself.           |
|       | MC | Says that in twenty-five months TM would not have known whether he had had a gain in the accounts.                                                                  |
| 27:40 | TM | "It was stupid as well it was a stupid thing to do"                                                                                                                 |
|       | MC | "No it's criminal"                                                                                                                                                  |
|       | TM | "Yeh it is I agree with you"                                                                                                                                        |
|       |    | Discussion reveals that TM has a BTEC national qualification in Retail and Distribution and part of which is accounting but TM was not fully verse with accounting. |
|       | MC | Asks if this would make TM more verse in accounting than most Subpostmasters and TM replied that he would say yes.                                                  |
| 28:20 | TM | TM says that he was under pressure because of sleepless nights with his children and the shortages happening.                                                       |
| 29:40 | TM | Explains that he obtains a balance snap shot then subtracts the figure from the previous days snap shop and uses that figure for his daily cash.                    |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                                                           |
|-------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 30:40 | CP | "Are you saying that you never physically checked the cash?"                                                                                                                                                                              |
|       | TM | "I would only check the cash when the rem's come in I just count it to make sure it's there then put in into the safe"                                                                                                                    |
| 31:10 | TM | Says that he would never count the cash daily for his Overnight Cash Holdings or on balance days                                                                                                                                          |
|       | CP | Introduces schedule of losses and gains for weeks 20 to 52 of 2003 and 2004 and asks TM to explain how he can have shown losses and gains weekly if he was only taking one cash figure from another to use in the balance of his account. |
|       | TM | "I don't know some weeks I did put it through as shortages and that and that's all I can explain I didn't one or two weeks I probably would have put it if I was short about eighty but I can't I can't remember these things"            |
| 32:10 | CP | "But how would you know you were short by eighty if you did not count your cash"                                                                                                                                                          |
|       | TM | "Sometimes I did it was not all the time"                                                                                                                                                                                                 |
|       | CP | "You see sometimes you count your cash"                                                                                                                                                                                                   |
|       | TM | "Once or twice that's it"                                                                                                                                                                                                                 |
|       | CP | "Once or twice right in the last year, two years once a month"                                                                                                                                                                            |
|       | TM | "Yeh yeh probably I weren't counting it that often no"                                                                                                                                                                                    |
| 32:30 | CP | "So how often do you count your cash?"                                                                                                                                                                                                    |
|       | TM | "Probably once a week when the rem's come in"                                                                                                                                                                                             |
|       | CP | "You physically count the cash in your till?"                                                                                                                                                                                             |
|       | TM | "About once a week if that"                                                                                                                                                                                                               |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                                                                                                    |
|-------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | CP | "That's gone from nothing to once a week"                                                                                                                                                                                                                                          |
| 33:30 | CP | Introduces schedule of losses and gains for weeks 1 – 52 for the period 2004 to 2005 and weeks 1 to 5 of 2005 to 2006 and explains that there are more gains than losses shown in the balances and TM says that he was not doing the job properly.                                 |
| 34:20 | CP | Asks TM why he would show a surplus of £438.65 in week 34, 17 November 2004 if he was short.                                                                                                                                                                                       |
|       | TM | "I can't remember, I can't remember to be honest in this period my head was all over the place I was just trying to find the shortest was possible the quickest way possible of doing the balance and getting out of the office"                                                   |
| 34:50 | MC | Asks why all the alterations were being made.                                                                                                                                                                                                                                      |
|       | TM | "Because when I found out that I was out I had shortages and that I wanted to I didn't know how to pay them back. You know there was some stages where I had you know where I had you cause that's where I was lead to believe that I was £25,000 odd I didn't know how to pay it" |
| 36:00 | TM | Says he is aware of the post office rules and regulations concerning losses and gains and explains the rules including that he would have to make good the losses.                                                                                                                 |
| 37:20 | MC | "So you have already told us over two years you have been altering your accounts"                                                                                                                                                                                                  |
|       | TM | "I know that yeh that's that's I mean that's my stupidity I've done I've been stupid I'll admit that you know I weren't thinking straight and you know it's a lot of money to put back"                                                                                            |

**Record of Tape Recorded Interview (continued)**

|       |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | CP | Asks what TM's remuneration per month some 2 or 3 years previous and TM replies but you have to look at all the bills and household bills you have to pay, the remuneration of two and a half thousand. Adding that the money does not stay with him he would just take out what he needs and pass the remainder to the family, that he would receive about two hundred. That Asian families work in a different way and what ever money he earns goes to the head of the household. |
| 40:00 |    | When asked TM said that he holds two bank accounts and that he was willing to give authority for the banks to release details of those accounts.                                                                                                                                                                                                                                                                                                                                     |
| 41:00 |    | Discussion on what would happen if TM continued to have large losses, about £1,500 per month and then asked what would happen if he informed the post of these losses and said that he could not make good the loss figure because he had no money.                                                                                                                                                                                                                                  |
|       | TM | "Like what you chaps are doing probably put me on to checks and suspend my contract"                                                                                                                                                                                                                                                                                                                                                                                                 |
|       | CP | Asks what would happen if the amount was high and TM had informed the post office he could not pay it back and TM says that his contract would probably be terminated and that was what he was fearing.                                                                                                                                                                                                                                                                              |
| 42:20 | CP | Recaps that TM has experience in accounting, in the post office and there is a lack of error notices then asks who could believe this as he had not told the post office, not reported the matter to the help line, the RLM or the federation to say he might get in trouble or asked them to help or advice.                                                                                                                                                                        |
| 43:00 |    | Buzzer sounds.                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

## Record of Tape Recorded Interview (continued)

|       |    |                                                                                                                                                                                                                                           |
|-------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 43:40 | CP | <p>Says that he could not believe what TM is saying as he was contradicting himself and TM replies that CP could believe whatever he wants as he had no reason to take the money.</p> <p>Tape sealed 058267.<br/>11:27 tape concluded</p> |
|-------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|