

Stephen Dilley

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**From:** Stephen Dilley  
**Sent:** 09 November 2006 10:48  
**To:** 'Richard Morgan'  
**Cc:** Tom Beezer  
**Subject:** £3,509.68 point week 49 P.O -v- Castleton  
**Attachments:** LETTER\_1113217.DOC; STATEMENT\_1209662.DOC

Dear Richard,

I refer to our telephone conversation this morning and attach a further copy of our letter dated 18 January 2006 to Rowe Cohen dealing with the £3,500 point.

Please also see Liz Morgan's statement (copy attached) para 7 which succinctly sums up the position:

7. If a subpostmaster transferred a shortfall into the Suspense Account, the shortfall would still show in any balance snapshot printed after the transfer until after they balanced the following week. This sometimes caused subpostmasters to at first mistakenly believe that they had not transferred the shortfall from the Cash Account to the Suspense Account even though they had.

Kind regards.

Stephen Dilley  
Solicitor  
for and on behalf of Bond Pearce LLP

DDI:   
Main office phone:   
Fax:   
[www.bondpearce.com](http://www.bondpearce.com)

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