17 October 2006

PRIVATE AND CONFIDENTIAL

Ruth Simpson

Bond Pearce LLP Ballard House West Hoe Road Plymouth PL1 3AE

Tel: GRO Fax DX 8251 Plymouth

GRO stephen_dilley Direct: GRO

Our ref: SJD3/LJP1/348035.134

Your ref:

Dear Ruth

Post Office Limited v Mr L Castleton

I refer to our telephone conversation today.

As discussed, I enclose two copies of what should hopefully be the final version of your witness statement for approval. I have amended paragraph 9(c) to reflect the fact that you prepared the weekly cash account on Thursday mornings as opposed to Wednesday and that the reboot therefore happened on Thursday 1 April 2004.

If you are completely happy with the witness statement, please sign and date both copies and return one copy to me at the above address.

I look forward to hearing from you as soon as possible and thank you in anticipation of your assistance.

Kind regards

Yours sincerely

Stephen Dilley

Solicitor for and on behalf of Bond Pearce LLP

Encs