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Date: 18 September 2012  
Our Ref: AB2/24040

Dear Sirs,

**Re: R v Anne Nield & another**  
**Liverpool Crown Court**  
**For Trial 17<sup>th</sup> October 2012**

We write in response to your letter of the 13<sup>th</sup> September 2012, enclosing your S.8 application, and under our continuing duty of disclosure in this matter.

With regard to the material requested in your application at paragraph 4:-

- a. Over the years some Post Offices under investigation for losses have claimed that the Horizon system is at fault. A number of these cases have made their way through the Courts, but to date none have been successful. Notwithstanding this, a review of a number of these cases is due to take place, and details of this are attached.
- b. In addition to this review, it is understood that a further report from Fujitsu UK, the Horizon system developers confirming the integrity of the system is being prepared. At present the working assumption is that this will take 6 weeks to prepare, but this timescale may change. Defence experts have in the past attended the relevant Post Offices to be able to analyse the relevant data. Access to the system beyond that would need to be specified and approved by POL before being allowed.

*Verum in saepe*  
**GRO**

Andrew Bolc  
Solicitor



After a number of meetings between Post Office Management and Members of Parliament in relation to the Court cases, it was agreed that the Post Office would undertake an external review of the cases which had been raised by the Member's constituents. As the Post Office continues to have absolute confidence in the robustness and integrity of its Horizon system and its branch accounting processes, it had no hesitation in agreeing to an external review of these few individual cases.

In order to provide assurance to the interested parties, it was proposed that the review be undertaken by independent Auditors, 2<sup>nd</sup> Sight. The review will be specifically restricted to the cases raised by the MPs as well as reviewing the accounting procedures, processes and reconciliations undertaken in relation to the cases in question. Before formal instructions are given to the Independent Auditors, agreements will be sought from all interested parties, namely the Members of Parliament and Justice For Sub Postmasters. The Sub Postmasters have requested a Forensic Accountant of their choice be appointed to oversee the Cases being reviewed by 2nd Sight.

All the above is accepted based on the terms of the Review being carried out, but this is in no way an acknowledgment by the Post Office that there is an issue with Horizon. Over the past ten years, many millions of branch reconciliations have been carried out with transactions and balances accurately recorded by more than 25,000 different sub postmasters and the Horizon system continues to work properly in post offices across the length and breadth of the UK. When the system has been challenged in criminal courts, it has been successfully defended.