

**To:** Jarnail A Singh [REDACTED] **GRO**  
**From:** Rachael Panter [REDACTED] **GRO**  
**Sent:** Wed 2/27/2013 5:14:48 PM (UTC)  
**Subject:** FW: Re R v Khayyam Ishaq [PKF-UK.FID2678503]  
[Appendix D2\(i\) - Reversals 01.12.10 to 31.12.10 \(by date order\).PDF](#)  
[Appendix D2\(ii\) - Reversals 01.12.10 to 31.12.10 \(by User ID order\).PDF](#)  
[Appendix D2\(iii\) - Reversals 01.12.10 to 31.12.10 \(detailed\).PDF](#)  
[Appendix D3\(i\) - Reversals 01.01.11 to 31.01.11 \(by date order\).PDF](#)  
[Appendix D3\(ii\) - Reversals 01.01.11 to 31.01.11 \(by User ID order\).PDF](#)  
[Appendix D3\(iii\) - Reversals 01.01.11 to 31.01.11 \(detailed\).PDF](#)  
[Appendix D4\(i\) - Reversals 01.02.11 to 08.02.11 \(by User ID & date order\).PDF](#)  
[Appendix D4\(ii\) - Reversals 01.02.11 to 08.02.11 \(detailed\).PDF](#)  
[Appendix E1 - Sales & reversals of sheets of stamps November 2010.PDF](#)  
[Appendix E2 - Sales & reversals of sheets of stamps December 2010.PDF](#)  
[Appendix E3 - Sales & reversals of sheets of stamps January 2011.PDF](#)  
[Appendix F1 - Sheet stamp purchases stock inwards 14.10.10 to 09.11.10.PDF](#)  
[Appendix F2 - Sheet stamp purchases stock inwards 10.11.10 to 10.12.10.PDF](#)  
[Appendix F3 - Sheet stamp purchases stock inwards 11.12.10 to 10.01.11.PDF](#)  
[Appendix F4 - Sheet stamp purchases stock inwards 11.01.11 to 09.02.11.PDF](#)  
[Appendix G1 - comparison of exhibits SB 4, SB 4 & SB 6.PDF](#)  
[Appendix G2 - stock movements for product codes 2463 2464 20274 & 20275.PDF](#)  
[Appendix G3\(i\) - All reversals.PDF](#)  
[Appendix G3\(ii\) - Reversals by User ID.PDF](#)  
[Appendix G3\(iii\) - Reversals by User ID.PDF](#)  
[Exhibit BI\\_GJ 1.PDF](#)  
[Exhibit BI\\_GJ 3.PDF](#)  
[Exhibit BI\\_GJ2.PDF](#)  
[JS 26.02.13.PDF](#)  
[Appendix C.PDF](#)

Jarnail

As promised, at the foot of all of the attachments is the agreed report between the experts.

Regards

Rachael

---

**From:** Jenkins Gareth GI [REDACTED] **GRO**  
**Sent:** 26 February 2013 13:22  
**To:** Rachael Panter; Mark.Ford [REDACTED] **GRO**  
**Subject:** FW: Re R v Khayyam Ishaq [PKF-UK.FID2678503]

Rachael / Mark,

Statement from Defence Expert with all attachments including new exhibits.

Jointly agreed.

Regards

Gareth

Gareth Jenkins  
Distinguished Engineer  
Business Applications Architect  
Post Office Account

FUJITSU

Lovelace Road, Bracknell, Berkshire, RG12 8SN

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**From:** Beverley Ibbotson [REDACTED] **GRO**  
**Sent:** 26 February 2013 12:41  
**To:** Jenkins Gareth GI  
**Subject:** RE: Re R v Khayyam Ishaq [PKF-UK.FID2678503]

Dear Gareth

Thank you for confirming that you are happy with the attached document and that it is now finalised between us.

Please find it now attached complete with all previous Appendices and the three joint exhibits.

Kind regards

**Beverley Ibbotson**  
Director of Forensic Services  
PKF (UK) LLP  
3<sup>rd</sup> Floor  
10 South Parade  
Leeds  
LS1 5QS

Direct Tel: [REDACTED] **GRO**  
Email: [REDACTED] **GRO**  
<http://www.pkf.co.uk>

---

**From:** Jenkins Gareth GI [REDACTED] **GRO**  
**Sent:** 26 February 2013 12:33  
**To:** Beverley Ibbotson  
**Subject:** RE: Re R v Khayyam Ishaq [PKF-UK.FID2678503]

Dear Beverley,

Yes it all looks fine.

What next? I've sent a copy to the Prosecution solicitor and Barrister. However they are currently in court so they won't see it until they break for lunch. I'll discuss with them then what to do.

Regards

Gareth

Gareth Jenkins  
Distinguished Engineer  
Business Applications Architect  
Post Office Account

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**From:** Jenkins Gareth GI  
**Sent:** 26 February 2013 11:28  
**To:** 'Beverley Ibbotson'  
**Subject:** RE: Re R v Khayyam Ishaq [PKF-UK.FID2678503]

Dear Beverley,

Received OK.

I'll get back to you when I've read them.

Regards

Gareth

Gareth Jenkins  
Distinguished Engineer  
Business Applications Architect  
Post Office Account

FUJITSU  
Lovelace Road, Bracknell, Berkshire, RG12 8SN  
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**From:** Beverley Ibbotson **GRO**  
**Sent:** 26 February 2013 11:24  
**To:** Jenkins Gareth GI  
**Subject:** Re R v Khayyam Ishaq [PKF-UK.FID2678503]

Dear Gareth

Please find attached the report/joint statement and the 3 new joint exhibits.

Please call and discuss any changes so that we can finalise asap.

Regards

**Beverley Ibbotson**  
Director of Forensic Services  
PKF (UK) LLP  
3<sup>rd</sup> Floor  
10 South Parade  
Leeds  
LS1 5QS

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