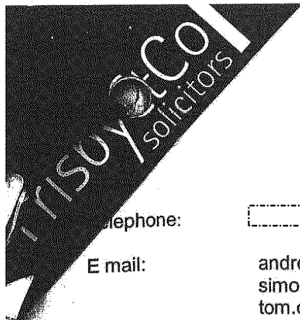


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Your ref: CRM/239850

Date: 20 May 2005

By Fax & Post : GRO

For the attention of : Debbie Helszajn

Criminal Law Team  
Royal Mail  
Legal Services

GRO

Dear Ms Helszajn

RE: R v CARL PAGE  
STAFFORD CROWN COURT

We refer to previous correspondence in this matter.

Firstly we trust that by now you will have had some time to digest the report of Mr David Liddell of Messrs PKF chartered accountants. You will note that of the many matters to which he avers, he is of the opinion that there was no evidence of any appropriation to justify Count 2 on the indictment to remain.

You will appreciate that Count 2 has been advanced on the basis of a deficiency found on audit, which Mr Liddell has now been able to clarify. It is plain therefore that there was in fact no deficiency, either upon view of Mr Liddell, or even on the evidence of Glyn Burrows who confirmed that the shortage at audit was as a result of cheques seized by the police (page 318 of the exhibits file). Also on this point, may we refer you to the explanation of Mr Page at page 236 and 237 of the interview bundle, in which the particulars of the cheque for £278,181.82 were explained. Plainly it would not appear that Mr Patel's investigation gave sufficient attention to the fact that Mr Page in fact honoured this cheque. Indeed it is clear that the "appropriation" of the alleged offence is based upon the internal documentation which depicted a steady inflation from weeks 22 to 41.

.....2

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Obviously such an approach is flawed, as it would in effect have resulted in accounting for stock that had already been sold.

In the circumstances, it would not appear to us that Count 2 can properly stand, and we would be grateful please for your observations.

Turning to the directions given on the 13<sup>th</sup> of May, we would make the following comments.

In so far as the Jury Bundle is concerned, we do not feel that only part extracts of any document should be included. Clearly given the nature of this case, we believe complete copies of Exhibits RK/01 and RK/01A should be provided.

As far as Exhibit MP/3 is concerned, you will note our expert's observations in relation to this document. Therefore we cannot agree to its inclusion in its present form.

We are not at this stage minded to agree the inclusion MP /102 given that we cannot see its relevance to any trial issue. Perhaps you could explain its relevance and the reasons for its inclusion. Please note there is no reference to this document in your case summary.

Having regard to exhibit ref MP/104, you will recall HHJ Woods comments with regards to loss, namely it was one of profit and not loss per se. Therefore, we cannot agree a document being included which does not accurately describe the loss in this way. No doubt the words "of profit" can be added so as to remove its prejudicial effect.

Turning to the issue of the interviews, we are presently reviewing these, which as you know run to many pages (nearly 250). We agree that there will need to be some editing, and we will let you have our suggestions as soon as possible.

The following documents are those we intend to rely on and for ease of reference we refer to by their exhibit number where possible:

- HRS/3
- LGH/04
- HUNT/A
- NJW/5
- GB/04
- MEP/1
- PB/116
- All documents referred to in the appendix to David Liddell's report.
- Copy of Letter from DC Deans re GRO dated 7<sup>th</sup> May 2003
- Search warrant issued by Staffordshire Magistrates
- Copy of Audit notes by Mr. R Davies following his visit to Rugeley Post Office on 27<sup>th</sup> July 2002

- Copy of interview notes held on 3<sup>rd</sup> July 2002
- Letter dated 28<sup>th</sup> June 2002 inviting Mr. Page for interview.
- Letter dated 6<sup>th</sup> March 2002 from Jim Coney to Rugeley Post Office.
- Letter dated 21<sup>st</sup> May 2002 from Jim Coney to Rugeley Post Office
- Letter dated 7<sup>th</sup> August 2002 from Jim Coney to Rugeley Post Office
- A copy of Custom & Excise draft schedule
- Copies of all documents relating to audits

Clearly, the above list should not be regarded as exhaustive.

Finally, we would appreciate if you could provide us with the order in which you intend to call your  
witness

Your

**GRO**

Tom

**FRISBY & CO SOLICITORS**