| Message                |  |                     |                  |                 |                   |                       |
|------------------------|--|---------------------|------------------|-----------------|-------------------|-----------------------|
| From:                  | Belinda Crowe  | GRO                 |                  |                 |                   |                       |
| Sent:                  |  |                     |                  |                 |                   |                       |
| То:                    | 19/08/2014 17:58:22<br>David Oliver  | GRO                 | ; Melanie        | Corfield [      | GRO               | ; Parsons,            |
|                        | Andrew [/O=BOND Pl   | EARCE/OU=First Adı  | ministrative Gro | up/cn=Recipient | s/cn=ap6]         |                       |
| CC:                    | D !! ! D   | GRO                 |                  |                 |                   |                       |
| Subject:               | Fwd: Second Sight's D  | Praft Part Two Repo | rt               |                 |                   |                       |
| Attachments:           | 140818_POL_Ltrdo   | cx; ATT00001.htm    |                  |                 |                   |                       |
| For info and o         | -  | that we will not g  | o in this hard.  | However we c    | an go through tom | orrow with Linklaters |
| I'll give it som       | ne thought overnight   |                     |                  |                 |                   |                       |
| Best wishes<br>Belinda |  |                     |                  |                 |                   |                       |
| Belinda Crow           | e  |                     |                  |                 |                   |                       |
| 148 Old Stree          | et, LONDON, EC1V 9F  | IQ                  |                  |                 |                   |                       |
| GRO                    | Postline: GRO  | -1                  |                  |                 |                   |                       |
| GRO                    | <u></u>  |                     |                  |                 |                   |                       |
| i                      |  |                     |                  |                 |                   |                       |
|                        | GRO  | . <u></u> j         |                  |                 |                   |                       |
| Begin forward          | ded message:   |                     |                  |                 |                   |                       |
| From: "Swil, J         | The state of the s | GRO                 | >                |                 |                   |                       |
| Date: 19 Aug           | ust 2014 18:26:24 BS   | T                   |                  |                 |                   |                       |
| To: "Belinda (         | Crowe (  | GRO                 | )" <             | GRO             | >                 |                       |

## Dear Belinda

Cc: "Rodric Williams

I attach a draft letter to Second Sight along the lines you have requested below. You will see that it is drafted in quite strong terms. For our part, and as discussed and as you suggest below, we think the time has come to be as robust with them as possible. Obviously, there are other considerations that mean it may need toning down, but hopefully this draft is a good place to start.

GRO

Subject: RE: Second Sight's Draft Part Two Report

On the reservation of rights, I have not inserted the "all our rights are reserved" language one usually finds in litigious correspondence. That is usually only used in the lead up to litigation or where legal rights adverse to another party are about to be exercised or realistically may be exercised in the near future. I thought it may look a little out of place in this letter – being a letter to your service provider whom you can theoretically sack at any time – and heavy handed, particularly if in reality, Post Office has no intention of terminating the engagement (it doesn't appear to me there is any other express right of redress or remedial action available under the engagement terms). However, the wording I have inserted at the end of the letter makes it clear that Post Office does not endorse and is not acquiescing in/accepting Second Sight's report as drafted. I have inserted for your review a further sentence threatening possible action under the engagement terms (i.e. presumably, sacking them) but suggest against making such a threat if there is little likelihood of it being carried out.

Do let me know if you'd like to discuss the letter, including the point above. Otherwise, I look forward to seeing you here tomorrow morning.

## Kind regards

Jonathan

| From: Belinda Crowe GRO Sent: 15 August 2014 15:23 To: Swil, Jonathan Cc: Rodric Williams; Belinda Crowe Subject: FW: Second Sight's Draft Part Two Report Importance: High  |
|--|
| Jonathan   |
| With many thanks for your assistance. Please find attached what eventually went.   |
| However, we now understand that the Chair wants Second Sight to finalise their response with no more representations from the Working Group.   |
| Therefore would it be possible to draft me a further letter to Second Sight which deals not with the detail of Report itself but: - quality of work - What we expect from professional accountancy firm - what we have paid them and over what period - why we have a right to expect a high quality product - Terms of engagement and reserving our legal rights should the report issue as is (Rod said you would understand exactly what that looks like) |
| Some of this is already in the letter you prepared before but this needs to be as strong as we can make it – we can also water it down.  |
| Would you be able to do that as a matter of urgency? Or so that we have something to go very early next week.  |
| I understand that you are working from home but I can be reached on GRO should you wish to discuss   |
| Belinda Crowe  148 Old Street, LONDON, EC1V 9HQ  GRO Postline: GRO   |
| GRO  |

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