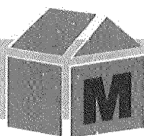


PET

Solicitors &
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C & D Mactaggart

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CEK/SC/KLO001/1

Crown Office & Procurator Fiscal Service,
Procurator Fiscals Office,
Sheriff Court,
Castlehill,
Campbeltown,
Argyll,
PA28 6AN

Partners

James P McKeown

GRO

Christian E Kane

GRO

Associate

Jane C Gallagher

GRO

Dear Sirs,

HMA v. **GRO**P.F Reference: CM11000422

We have now had the opportunity of discussing the disclosure received by us with our client. We are instructed, on a without prejudice, to enter into negotiations with you with a view to agreeing a plea of guilty and the narrative to be presented to the Court.

Our client is aware from the National Newspapers that the accounting system used by Post Office Counters is currently being questioned on its accuracy. With that in mind we are offering a plea of guilty, on an entirely without prejudice basis, to our client embezzling not more than £20,000. Is such a plea acceptable to you? If so we can obtain our clients instructions in writing and thereafter provide you with a Section 76 Letter. We await hearing from you. Please note that our Mr Kane is on annual leave from 1st to 23rd July, 2012. We will respond to you thereafter once we receive your reply.

Yours faithfully,

GROChristian E. Kane
188 words.