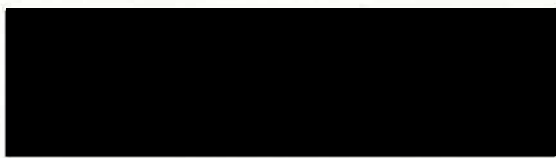




HM Revenue & Customs



Martyn F Arthur
Forensic Accountant Ltd
23 Bryneglwys Gardens
Porthcawl
CF36 5PR

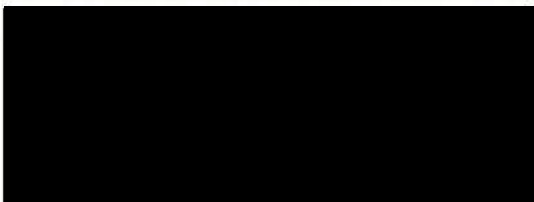
**Local Compliance
Small & Medium Enterprises**
Bowback House
299 Silbury Boulevard
Witan Gate West
Milton Keynes
MK9 1NL

Phone 01908 250364

Fax 01908 250169

www.hmrc.gov.uk

Date
Our ref
Your ref



Dear Sir

Mr N



Thank you for your fax of the 26 August 2011.

In the particular circumstances of this check and in order to settle this matter, I am prepared to accept your compromise on the "own goods" issue.

On this basis, I enclose a copy of the 2007/08 "Discovery" Assessment and 2008/09 closure notice sent to your client today. I have also made the necessary taxpayer amendment for 2009/10 and I enclose the revised calculation.

Please ensure that Mr W is now meeting the record keeping requirements under Self Assessment by keeping full records in accordance with the factsheet TH FS1 "keeping records for business-what you need to know" given to him at the meeting and also as detailed in the guide RK BK1.

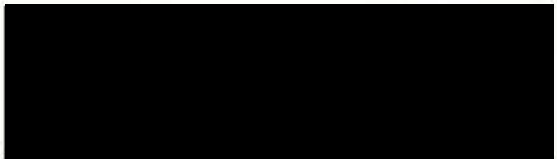
This now concludes my check, please ask Mr W to contact me in order to arrange a convenient date/time to return his business records and the other information/documents provided during my check.

Yours faithfully



Local Compliance

Enc



Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001

Business Head: John Brearley

