

Our Ref: AR/ME/LiseP

5 May 2010

Mr P Lisewski
Cloudsoft Ltd
2nd Floor
40D Gledstanes Road
Barons Court
London W14 9HU

Dear Paul

UNDERPAYMENT OF PAYE AND NI CONTRIBUTIONS

Please find enclosed a notice from HM Revenue & Customs with regard to an underpayment of company PAYE and National Insurance contributions.

I have checked with our payroll records and am in agreement with the tax calculations. Please could you check your bank statements to confirm that they have correctly allocated all payments that you have made during the year. Providing all payments have been recognised, the balance as listed on this notice is now due and should be paid using the instructions as detailed on the back of the notice.

As HM Revenue & Customs automatic system generates these notices on 21 April, we have found that many clients' March payments have been omitted from the reconciliation and therefore results in the discrepancy.

If this is the case, and the amount detailed as being due equals your March payment, then please ignore the notice.

CORPORATION TAX

I am also enclosing an overdue Corporation Tax notice that we have also recently received from HM Revenue & Customs. If you have not already done so, you should make contact with them immediately to ensure no penalties or additional charges are levied.

If you have any questions, please do not hesitate to contact me.

Yours sincerely



Andy Russell