

Ref: AR/JW/LISEWSKI P

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

17 August 2010

Dear Paul,

Tax Return -- Year ended 5 April 2010

We wrote to you on 01/04/2010 to request the information required to enable us to complete your tax return for the year ended 5 April 2010.

We appreciate there is often a time delay because of the need to wait for Banks, Building Societies, Pension providers etc to provide information, but we are anxious to ensure all of our clients Returns are completed quickly. Additionally, prompt completion of Tax Returns can assist you with cash flow planning regarding tax liabilities well in advance of your payment dates. In certain cases a reduction in your payments on account may also be possible before they are payable.

We should be grateful if you would now let us have this outstanding information as soon as possible. Your tax return needs to have been completed, signed by yourself and submitted to the Inspector of Taxes by 31 January 2011 to prevent penalties being charged. You also need to pay the balance of tax due in full by this date to prevent interest charges arising. The amount due will not be known until your tax return is complete.

Yours sincerely

Russell & Co