

Mr Richard Alderman  
Serious Fraud Office  
10-16 Elm Street  
London WC1X 0BJ

08 December 2010

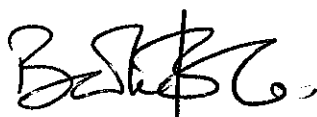
Dear Mr Alderman,

Further to our letter of the 4<sup>th</sup> December 2010 we would draw to your attention to the latest disclosure received by ourselves.

It records a meeting on the 27<sup>th</sup> July 1991 between Lorna Harris, Adam Bates (KPMG), Mark Tantum (lawyer for Touche Ross) and William Inglis (Touche Ross) to "exchange info." in relation to the visit by Inglis and Tantum to TRNC when they examined the original documents that formed the basis of the BDO Binder Hamlyn report. It would appear that this conclusively establishes that Lorna Harris knew of the conclusions of the authors of the Mantle reports and that our earlier letter to you ought to be read with this further material in mind.

We enclose a copy of the disclosed material for your information.

Yours sincerely,



**BARK & CO SOLICITORS**

