

CONFIDENTIAL



10 DOWNING STREET

LONDON SW1A 2AA

*From the Private Secretary*

12 September 1990

POLLY PECK INTERNATIONAL

The Turkish Ambassador came to see me this morning to hand over the enclosed message to the Prime Minister from President Ozal dealing with Polly Peck International. He held forth at some length at the iniquities of the campaign of slander by Greek Cypriots which was causing difficulties for Polly Peck International. He said that the Turkish Government quite understood that laws and regulations must be complied with and were confident that any inquiry would be completely impartial. Their only request was that matters should be conducted speedily so that there was no long term effect on Polly Peck International's position.

I said that I knew nothing of all this beyond what I had read in the newspapers. I imagined that it was a matter wholly within the authority of the Secretary of State for Trade and Industry. I could not therefore volunteer any comment. I did not think it would be appropriate for the Prime Minister to express any view either. I would, however, pass a copy of the message to the Department of Trade and Industry. I should be grateful if you could let me know in due course whether any further action is needed.

[REDACTED]

I am dealing separately with the point at the end of the message about a meeting between the Prime Minister and President Ozal.

I am copying this letter and enclosure to John Gieve (HM Treasury) and Simon Gass (Foreign and Commonwealth Office).

(C. D. POWELL)

Martin Stanley, Esq.,  
Department of Trade and Industry.

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WSC 102/3	
RECEIVED IN REGISTRY	
17 SEP 1990	
OFFICER	REGISTRY
PA	ACCORDING

TOTAL P.M.

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[REDACTED]

WSC 020/2	
RECEIVED IN REGISTRY	
04 OCT 1990	
OFFICER	PF
INCL	PA



10 DOWNING STREET  
LONDON SW1A 2AA

[REDACTED]

30 September 1990  
[REDACTED]

From the Private Secretary

Dear Stephen,

PRIME MINISTER'S MEETING WITH THE PRESIDENT OF TURKEY

[REDACTED]

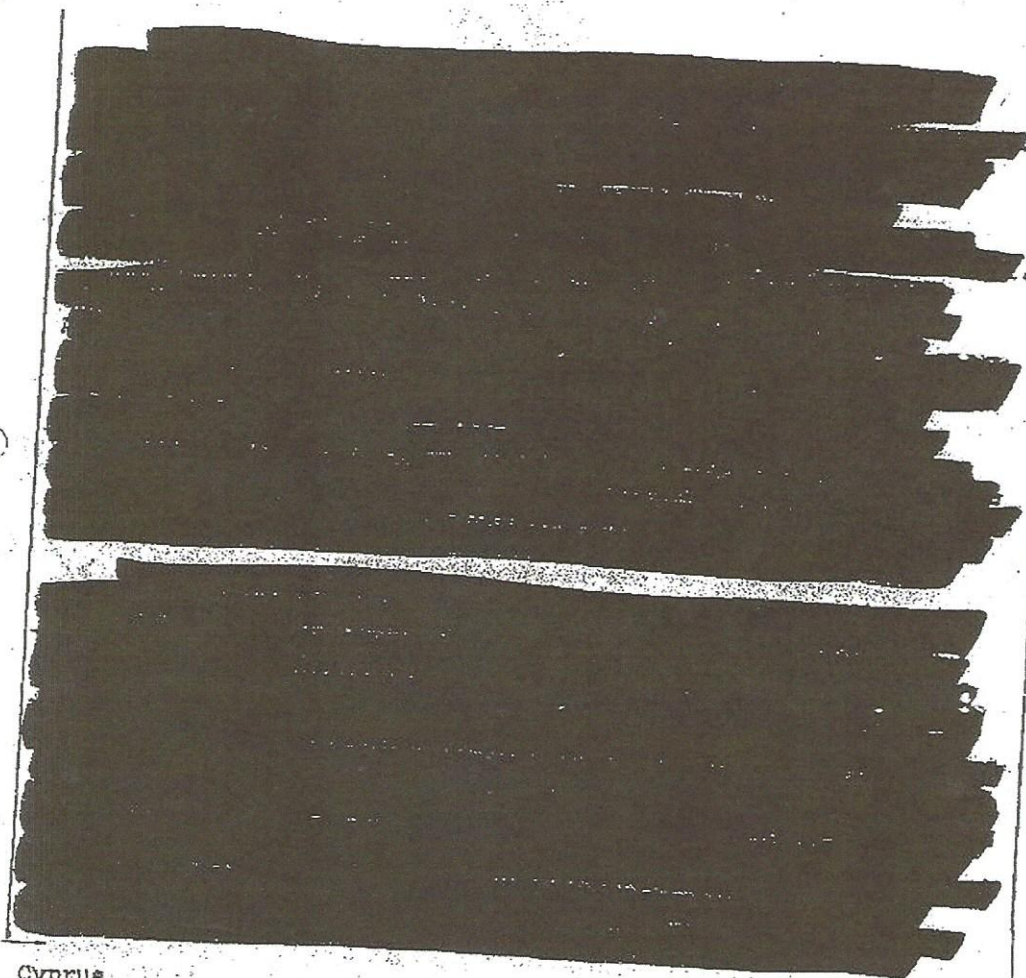
CONFIDENTIAL

08-09-30 23:43

CORNWALL STANDBY

0841 533361 P.01

CONFIDENTIAL



CYPRUS

The Prime Minister gave President Ozal a brief account of her talk with President Vassiliou last week. She wondered how Turkey saw the next steps. President Ozal said that Cyprus' application for membership of the European Community was a problem. Turkey was prepared to ask Denktash to start to negotiate seriously under the auspices of the United Nations Secretary General, provided the Greek Cypriots would give proof of their good intentions. Obviously Vassiliou could not be expected to withdraw the application to the EC. But the Greek Cypriots should co-operate in ending some of the restrictions placed on the northern part of Cyprus, for instance refusal to accept their postage stamps and other minor but irritating measures. The Prime Minister commented that President Vassiliou tended to complain that the European Community was too accommodating towards Northern Cyprus. President Ozal repeated that if we could iron out some of these difficulties, then there might be some progress. His basic concern remained as he had explained it to the Prime Minister before: if you tried to put the two parts

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of Cyprus back together again now, they would start to fight again and that would draw in both Turkey and Greece. At least in the present situation, the problem was contained. We had to find a way to get the two parts of Cyprus to understand each other better - in the same way as there was now better understanding developing between Greece and Turkey. Turkey could persuade the Turkish Cypriots to give evidence of their good intentions if he could be certain the Greek Cypriots would reciprocate. The Prime Minister said it was important not to get into a situation where each side was waiting on the other. There had to be a move forward, and it had to be soon while Perez de Cuellar was still United Nations Secretary-General with all his knowledge of the Cyprus problem.

#### Polly Peck

President Ozal said that the Turkish Government found it exceedingly hard to understand what was going on over Polly Peck. First there had been rumours, then the intervention by the Serious Fraud Office which had brought the share price crashing down. The Turkish Economics Minister had written to see whether there was anything the Turkish Government could do to help, and the reply had been that Turkey would have to produce very substantial sums of money by 1000 hours on 1 October which was simply impracticable. He thought Mr. Asil Nadir should be given time to obtain the support of Turkish banks.

The Prime Minister said the problem was not one for Government. The Serious Fraud Office was entirely independent of Government. The fact they were making inquiries did not necessarily mean that a person or company was guilty. Quite separately there was the question whether Polly Peck was able to meet its financial obligations to its banks. This was not a matter for Government either: we had simply passed on to the Turkish Government what we understood to be the position of the banks. Although Polly Peck was a British company, most of its assets and workforce were outside the United Kingdom and British banks held only a small proportion of its debt.

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- 4 -



*Yours sincerely,*  
*Charles R.*

C. D. POWELL

J. S. Wall, Esq., L.V.O.,  
Foreign and Commonwealth Office

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109 NOV 1994 Exhibit 3530



British High Commission Nicosia

Alexander Pallis Street Nicosia 210 247 Telephone: (02) 474121-7 Facsimile: (02) 477100, (02) 474121 (02) 477758

4 November 1994

BY FAX: 00 44 71 833 0199

R Wardle Esq, Serious Fraud Office, 10-16 Elm Street, LONDON WC1X 0BJ

Dear Robert

ASIL NADIRI LETTERS TO WITNESSES

1. I enclose a copy of the letter to witnesses, as negotiated with "Attorney-General" Akin Sait. as you can see, he has insisted on the paragraph relating to "government" support for this exercise being watered down to an a pretty minimalist level. He said he could do a bit better if we gave him his official title, which we cannot. I gather the draft has been discussed in the "Council of Ministers" so I doubt that Sait has any further room for manoeuvre.

[REDACTED]

2. Unless you have any objections, I suggest that we now issue the letters as in the enclosed draft. Perhaps you could get in touch with me about the practicalities of this.

Yours ever  
Nicholas Cannon  
Second Secretary

cc: W Shapcott Esq, SHD, FCO

Exhibit no. 3531

Director George Staple  
Deputy Director J A Knox



### Serious Fraud Office

Elm House  
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Direct Line: 071-239 7110

~~XXXXXXXXXXXXXXXXXXXX~~  
Britdoc: DX424 London  
Chancery Lane

Faks: 071-833 0199

Your reference

Our reference

Date 30 Kasım 1994

Mustafa Beton  
Kıbrıs Türk Kooperatif  
Merkez Bankası Ltd  
PO Box 823  
Lefkoşa  
Mersin 10  
TÜRKİYE

Sayın Bay,

#### ASİL NADİR HAKKINDAKİ KOVUSTURMA VE POLLY PECK INTERNATIONAL PLC İLE BAĞLI KURULUSLARININ FAALİYETLERİNİN TAHKİKİ

Polly Peck International Plc'nin faaliyetleri hakkında tahkikat yapan Ağır Dolandırıcılık Bürosu, çalışmalarının sonucu olarak 1990 yılında şirketin o dönemdeki Yönetim Kurulu ve Yürütme Kurulu Başkanı Asil Nadir'i söz konusu şirketten para çalmakla suçlamış ve Bay Nadir'in duruşması Ekim 1993 tarihine bırakılmıştı. Ancak, Bay Nadir'in kefaletini ihlal ederek Birleşik Krallık'ı terk etmesi üzerine, söz konusu duruşma gerçekleşmemiştir.

Dava konusu ile ilgili bilgilere sahip olduğumuzdan, devam eden tahkikatın bir bölümü olarak sizin ifadenizin alınması gerekmektedir.

Kıbrıs Türk yetkilileri, Ağır Dolandırıcılık Dairesi'nin Birleşik Krallık'ta devam eden bu dava ile ilgili yaptığı kovuşturmayı bilmektedir. Yapılacak tahkikat, isteğe bağlı olarak yapılacak ifade verme şeklinde olacaktır.

Tahkikatın 1995 yılının ilk aylarında başlaması düşünülmektedir.

Personelinizin ifadelerinin alınması için, bankanızın bu tahkikatla ilgili olarak yardımcı olup olmayacağını bildirmenizi rica ederim. İfadelerin, şirketinizin binasında, Britanya Yüksek Temsilciliği'nin Shakespeare Avenue'deki binasında ya da uygun başka bir yerde alınması düşünülmektedir.

50469

Exhibit no 3531



Ađır Dolandırıcılık Břrosu Mřdřrř, vereceđiniz bilgi veya delillerin, sadece iřbu dava ve tahkikat maksatları iin kullanılacađını, řirketinizin ve yetkili makamlarının izni olmadan, Polly Peck International Plc. kayımları dahil olmak țzere bařka hibir kuruluř veya kiřiye aktarılmayacađını taahhřt etmeye hazırdır.

Saygılarımla,

R J Wardle  
Mřdřr Yardımcısı



Exhibit no. 3531

Director George Staple  
Deputy Director J A Knox



### Serious Fraud (

Elm House  
10-16 Elm Street  
London WC1X 0BJ

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~~XXXXXXXXXXXX~~  
XXXXXXXXXXXX  
Britdoc DX424 London  
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Fax: 071-833 011

Your reference

Our reference

Date 30 November 1994

Mustafa Beton  
Kibris Turk Kooperatif  
Merkez Bankasi Ltd  
PO Box 823  
Lefkosa  
Mersin 10  
TURKEY

Dear Sir

PROSECUTION IN THE UNITED KINGDOM OF MR ASIL NADIR AND INVESTIGATION INTO THE AFFAIRS OF POLLY PECK INTERNATIONAL PLC AND SUBSIDIARY COMPANIES

The Serious Fraud Office has carried out investigations into the affairs of Polly Peck International Plc and as a result in 1990 charged its then Chairman and Chief Executive Mr Asil Nadir with offences of theft from that company. Further charges were later brought and the trial of Mr Nadir was due to take place in October 1993. It did not take place because Mr Nadir left the United Kingdom in breach of his bail conditions and the trial has not taken place.

As part of the continuing investigation it is wished to interview you since you appear to have relevant information in respect of the enquiry and the prosecution.

The Turkish Cypriot authorities are aware of these enquiries by the Serious Fraud Office in respect of this prosecution in the United Kingdom. These enquiries are on a voluntary basis.

It is intended to make the enquiries in early 1995.

I would be grateful if you would indicate whether the bank is prepared to assist in making these enquiries and to make members of staff available for interview. It is proposed that they be interviewed at the premises of the company, in the British High Commission premises in Shakespeare Avenue or at any other mutually convenient location.

50471

Exhibit no. 353)



The Director of the Serious Fraud Office is prepared to undertake any information or evidence so obtained will be used only for purposes of the criminal investigation and prosecution and will be passed, without the previous consent of the company and the authority to any other body including the administrators of Polly International Plc.

Yours faithfully

R J Wardle  
Assistant Director

Exhibit 3337

British  
High Commission  
Nicosia

Alexander Paflos Street  
Nicosia

Telephones (02) 471121,  
Facsimiles (02) 587198, (02) 4  
(02) 477758

29 November 1995

BY FAX: 00 44 171 837 1689

G Bettis Esq,  
Serious Fraud Office,  
10-16 Elm Street, LONDON WC1K 6BJ

*Dear Sir,*

**ASIL NADIR: LETTERS TO WITNESSES IN NORTHERN CYPRUS**

1. My letter of 20 October refers. On 29 November I called on Demirkan Sayiner and Ertugrul Guven (please note correct spelling) respectively Governor and Banking Supervisor of the Turkish Cypriot Central Bank, two of the potential witnesses on your list. I recalled that Robert Wardle had written to them twice, in December last year and on 30 September this year, but had yet to receive a reply. I wondered when they would be in a position to respond to these letters.

2. Sayiner first confirmed that he had received both these letters. He said that he thought that the appropriate way for the SFO to seek evidence was by application to a "TRNC" court. I said that we had been through this before. It was not possible for recognition reasons for you to do this. However, the "Attorney General" had announced in public, at the time when the first series of letters were issued, that there was no legal problem about Turkish Cypriots giving evidence to a visiting SFO team, but that this would be on a purely voluntary basis.

3. Sayiner then said that the Central Bank were not refusing to give evidence to the SFO, but felt that, as a public institution, they should have clearance from the "government" (quite clearly they have not tried to obtain such clearance).

Exhibit no: 3537

Perhaps the High Commission could ask the "Prima Minister" whether this would be acceptable.

4. We will therefore approach whoever is "Prima Minister" at the end of the "TRNC"'s current political crisis, and ask him to give permission for the two Central Bank officials to give evidence to you. It was apparent during my call that Sayiner and Güven did not want to refuse outright to help you, but were rather hoping that the issue would just go away.

5. In the meantime, are there any of the other witnesses on your list who you would like us to pester? Where do Birçan and Olgu, identified on your list just by address, fit in?

6. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Yours sincerely*  
*Nicholas Cannon*  
Nicholas Cannon  
Second Secretary

cc: M Ward Esq, Southern European Department, FCO

50581

Exhibit 3538

George Staple  
Deputy Director J A Knox



Serious Fraud

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Facsimile: 0171-239 7000  
Britdoc: DX424 Lond  
Chancery L2

Fax: 0171 833 011  
Your reference

Our reference  
POL 01  
Date

4 December 1995

Nicholas Cannon Esq  
Second Secretary  
British High Commission Nicosia  
Alexander Pallis Street  
Nicosia  
Cyprus

Dear Nicholas

ASIL NADIR: LETTERS TO WITNESSES

Graham Bettis has passed me your letter of 29 November for which many thank would be grateful if you would press the authorities to get permission for the Cen Bank officials to give evidence and make it clear that neither you nor we are going give up easily! Bircan and Olgü are both employees of the Industrial Bank of Kibris at least were employees of that bank. They are important witnesses - perhaps the m important - since the evidence from the bank about cash deposited for Unipac or otl subsidiaries as corresponding payments for the monies taken by Nadir from Polly Pe in London is central to his defence. I would therefore be grateful if you would pest IBK as well.

[REDACTED]

Yours ever

Robert

R J Wardle

RJW/4769/CG

50582

12 DEC 1995

Exhibit 2539



British  
High Comm  
Nicosia

Alexander Falls St  
Nicosia

Telephone: (02) 4781  
Facsimile: (02) 467193, (02)  
(02) 477758.

5 December 1995

BY FAX: 00 44 171 833 0199

R J Wardle Esq,  
Serious Fraud Office,  
10-16 Elm Street, LONDON, WC1X 0BJ

*Joe Robert*

ASIL NADIR

1. Thank you for your fax of 4 December. We will press Hakkı Atun (if he is still "Prime Minister" when we next see him) to get clearance for Sayiner and Güver to talk to you.

50582

Exhibit no: 3539



3531

Dear Sirs,



Nicholas Cannon  
Second Secretary



Enclosure VII: Decision to lease Alakadi and Dhavlos to PPI

Translation "Council of Ministers" decision  
relating to Alakadi/Davlos

-----

Date: 13.11.87

No.: E(R-2) 1033-87

Subject: Application for the rent of land, with the aim of allowing Polly Peck International PLC to undertake tourist investment.

With respect to the tourist complex at Alakadi and Dhavlos, for which it has been ascertained that there will be a positive effect on tourism and the economy in general, the "Council of Ministers" authorized the Minister for Tourism to lease to the company, which shall be registered in the "TRNC", land equal to 1178 donums at the Alakadi and Dhavlos locations east of Kyrenia, in accordance with the following conditions:

1. With the decision of the "Council of Ministers", 760 donums of land will be leased in the Alakadi area which had been allocated to the "Ministry of Tourism", of which, (a) 190 donums will be leased for 49 years for the first phase of the investment plan, and (b) 570 donums on a yearly basis for infrastructural works, landscaping etc for future investments.
2. With the decision of the "Council of Ministers" 418 donums of land will be leased in the Dhavlos area which has been allocated to the Ministry of Tourism, from which (a) 180 donums for 49 years for the first phase of the investment plan and (b) 238 donums on a yearly basis for infrastructural works, landscaping etc for future investments.

3. The lease agreement will be completed by the "Ministry" after the approval of the development plan of the first phase in accordance with paragraph (b) of article 10 of the "law" relating to incentives for the tourist industry.
4. The land that will be leased on a yearly basis may be leased for 49 years after the approval of the development plans of these sections, for each investment which will be carried out after the first phase.
5. The bank guarantee papers which were submitted to the "Ministry" in accordance with paragraph (2) of article 10 of the "law" relating to incentives for the tourist industry, will be returned on completion of 20% of the first phase investment.
6. In the event that the development plans are not submitted to the "Ministry" within the time period determined, then the bank guarantee papers given to the "Ministry" will be cashed and deposited in the fund for the promotion and development of tourism.
7. In the event that 20% of the construction plans for the first phase are not completed within the stipulated time period to be established by the "Ministry", then the bank guarantee papers given to the "Ministry" will be cashed and deposited in the fund for the promotion and development of tourism and the lease agreement annulled on the grounds of being one sided, without any recourse to any "court" or the agreement of the investor, and the land and the investments seized by the "Ministry".
8. In the event that the first phase will not be operational within the time stipulated by the "Ministry" (except in exceptional cases), then on cancellation of the lease agreement the "Ministry" will seize the land and any investments undertaken up until that time.

- 9. The facilities established on the land will be used only for tourist purposes and none of the facilities should be sold, leased or transferred to other legal or natural persons.
- 10. The rent charged for the land for the first year will be:
  - (a) \$ 4,613 for Alakadi
  - (b) \$ 1,588 for Dhavlos
  - (c) \$ 2,109 for the hotels Tony's and Louis

The increase in rent for the forthcoming years will be based on the regulations that have been prepared in accordance with the "law" relating to incentives for the tourist industry.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

17.11.1991

CA/ATS

## TAB36

Documents relating to approach from Gorgolou (or Gorgulu) and Gorgon:

The list of Documents, at TAB36, over which PIICs are claimed:

- TAB36-01 *File Note from Wardle dated 30 September 1998*
- TAB36-02 *Letter from Wardle to Philip Nelson Esq dated 30 September 1998*
- TAB36-03 *Letter from Wardle to DI Andy Noad dated 20 October 1998*

The following Documents, which are attached, relate to but are not included in the list of Documents over which Public Interest Immunity Certificates (PIICs) are claimed.

- TAB36-R01 *Statement of Julia Ambler dated 4 November 2011*
- TAB36-R02 *Letter from PricewaterhouseCoopers to Bettis dated 14 September 1998*
- TAB36-R03 *File Note from Wardle dated 29 September 1998*
- TAB36-R04 *Letter from PricewaterhouseCoopers to Wardle dated 15 October 1998*
- TAB36-R05 *Letter from Wardle to PricewaterhouseCoopers dated 20 October 1998*

STATEMENT OF WITNESS

(Criminal Procedure Rules, r. 27.2;  
Criminal Justice Act 1967, s. 9, Magistrates' Courts Act 1980, s.5B)

STATEMENT OF Julia AMBLER

Age of witness (if over 18, enter "over 18"): Over 18.....

This statement (consisting of 10 pages) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false, or do not believe to be true.

Signed:  (witness)

Date: ...4 November 2011.....

(To be completed if applicable: .....  
being unable to read the above statement I, ..... of  
....., read it to him/her before he/she signed it.

Signed: ..... Date: .....

1. Further to my last statement dated 1 November 2011, I have been asked to review the correspondence and other documentation relating to an offer of documentation from Farhi Gorgulu.
2. On 14 September 1998, a letter from Pricewaterhouse Coopers ("PwC") was sent to Graham Bettis at the Serious Fraud Office. I produce this letter as my exhibit JGA0032. The purpose of the letter was to inform the SFO of an approach by Farhi Gorgulu ("Gorgulu") to sell books and documents from northern Cyprus that had apparently been left in his safekeeping in Istanbul.
3. According to the PwC letter, Gorgulu was apparently a minor shareholder in two of the Turkish PPI group companies which PwC

Signature

Signature Witnessed by:

 J G Ambler

## Continuation of Statement of Julia AMBLER

had been trying to sell for the past year without success. Gorgulu stated that he had looked more closely into the records, which he claimed included original records of both Unipac Cyprus and Meyna Cyprus. He also said that the records contained proof of dishonest transfers by Mr. Nadir of over £100m. As the Administrators were no longer interested in purchasing his shares, Gorgulu was now trying to sell the books and records as a separate transaction.

4. The letter went on to indicate that while the Administrators no longer had any commercial interest in these records which would justify making any payment for them, they felt it was their duty to inform the SFO. They also indicated in their letter that Gorgulu was not prepared to invite any examination of the books and so they were unable to say whether they had any use or value.
5. In a file note dated 29 September 1998, Robert Wardle ("Wardle") reported the contents of a telephone call from the Foreign and Commonwealth Office ("FCO"). I produce this file note as my exhibit JGA0033. In this call, he was notified of an approach by a Mr Gorgon ("Gorgon"), a Turkish or Turkish Cypriot National who had approached the FCO in Istanbul saying that he had information about Nadir's alleged dishonesty. In his file note, Wardle raised the possibility that Gorgon may be the same individual as Gorgulu. He also stated that it had been left that the SFO would decide how they would take this forward and get back to the FCO as necessary.
6. On 15 October 1998, PwC again wrote to Wardle in response to his letter of 22 September 1998. I produce a copy of the letter from PwC as my exhibit JGA0034. I have examined our records for a copy of Wardle's letter of 22 September 1998 but have not been able to locate a copy. In their letter, PwC state that they understand the limitations on the course of action available to the SFO. They

Signature

Signature Witnessed by:

.....J G Ambler

## Continuation of Statement of Julia AMBLER

also indicate that an approach through Mutual Legal Assistance to the Turkish Authorities would not have a detrimental impact on their relations with either Gorgulu himself or Nadir. The letter reiterates that the books and records held by Gorgulu may be of little value and that while they were able to view some documents at his address; Gorgulu had implied that most were stored elsewhere at an unknown location in Istanbul.

7. On 20 October 1998, Wardle responded to the PwC letter and stated that he was still considering how to take this matter forward. I produce a copy of the letter from PwC as my exhibit **JGA0035**. It is not clear from our records whether any further action was taken.

Signature

Signature Witnessed by:

.......... J G Ambler

PRICEWATERHOUSECOOPERS

RECEIVED  
15 SEP 1998

SERIOUS FRAUD OFFICE

Graham Bettis Esq  
Serious Fraud Office  
Elm House  
10-16 Elm Street  
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London EC4A 4HT  
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Direct phone 0171 212 6260  
Direct fax 0171 212 6800

Our ref: ajk/ppi/fit102cw.doc

14 September 1998

**Subject: Polly Peck International Plc (in Administration)**  
**Fahri Gorgulu**

Dear Mr Bettis

During a recent visit to Istanbul on Polly Peck Group business I had a meeting with Fahri Gorgulu who was, and possibly still is, a very close associate of Asil Nadir and was a very senior officer in the Polly Peck Group in Turkey.

Gorgulu was also a minority shareholder in two Turkish group companies which we had been trying to sell for the past year or so. A sale has just recently been completed. During this time Gorgulu had attempted to sell his minority shares to us but we failed to reach any agreement. In negotiations he had, from time to time, mentioned that original accounting books and records and other documents from Northern Cyprus had been placed in his safe custody in Istanbul. However he refused to allow any access to the books pending some agreement with regard to purchase of his shareholding.

Being aware that his shares can no longer be of any interest to us he now wants to deal with the papers as an isolated issue. He may also have read reports in the press of the Administrators' settlement with Stoy Hayward and this may have inspired his wish for a meeting. In any event he told me that he had read about the JDS fine on Stoy Hayward (in connection with Astra) and I confirmed the reports on settlement of the civil litigation.

In readiness for the meeting Mr Gorgulu had collected together approximately 30 assorted files and papers which were arranged around his office. He claimed that he had recently

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All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

PricewaterhouseCoopers is a member of PricewaterhouseCoopers International Limited, a company limited by guarantee registered in England and Wales.



# PRICEWATERHOUSECOOPERS

learned the truth about Mr Nadir who has apparently defaulted with regard to personal indebtedness to Mr Gorgulu. This had supposedly caused Mr Gorgulu to look more closely into the records he held which he stated included original records of both Unip Cyprus and Meyna Cyprus. He said they contained proof of dishonest transfers by Mr Nadir of over £100m. He was now interested in seeing justice done.

He wanted to know if the Administrators would like to buy these records from him. Although he did not specify any particular price that he was seeking, the impression given was that it was a couple of hundred thousand dollars towards compensation for his 'loss'.

I explained that the Administrator's no longer had any commercial interest in these records which would justify any payment – although clearly in the interests of justice we would be interested in taking control of the records and making them available to the appropriate authorities.

Mr Gorgulu responded that if we did not wish to purchase them then the matter was closed and he had other ways to deal with the situation. In the circumstances he was not prepared to invite any examination so I do not know whether or not these records could have any use or value.

I enquired if he wished me to inform the SFO and JDS that he was holding these records and he stated that he did not.

Nonetheless I felt it proper that you should be aware of the potential recovery of alleged original TRNC documentation, especially in the light of recent events such as the confessions of John Turner and the continuing JDS enquiries with regard to Stoy Haywar and Erdal & Co.

As stated above, at this stage, I cannot be certain whether these records are what they purport to be or whether they have any value. Fahri Gorgulu does not speak English and can only communicate through an interpreter.

However if this matter is of any interest to you I would be happy to try and arrange for Mr Gorgulu to make the papers available for review to ascertain their precise nature. The PPI Creditors Committee have indicated that they do not consider that the Administrators should incur further cost in pursuance of issues such as this and accordingly it may be necessary for you to provide the manpower to undertake any such inspection. I expect it

(2)


## FILE NOTE

Author: Robert Wardle  
Date: 29 September 1998  
Subject: POLLY PECK INTERNATIONAL PLC  
Ref: POL/01

---

David Reddaway of the Foreign & Commonwealth Office (Head of Southern European Desk) telephoned on Friday 25th September. A Mr Gorgun, a Turkish or Turkish Cypriot National, has approached the FCO in Istanbul saying he has information as to Nadir showing that he is dishonest. I said that this may be the same person Gorgulu and that we were already in discussions with the administrators about him together with others. (See separate note).

It was agreed that it would be left on the basis that the SFO would decide how to take this forward and would come back to him as necessary.

  
R J Wardle

16 OCT 1998  
**PRICEWATERHOUSECOOPERS**   
 SERIOUS FRAUD OFFICE

R J Wardle Esq  
 Serious Fraud Office  
 Elm House  
 10-16 Elm Street  
 London WC1X 0BJ

15 October 1998

**Subject: Polly Peck International Plc (In Administration)**  
**Fahri Gorgulu**

Dear Mr Wardle

Thank you for your letter of 22 September 1998 and I apologise for the delay responding.

I can fully appreciate the restrictions that will limit the courses of action available in this matter. I can also confirm that if you choose to follow up this matter by a formal request for Mutual Legal Assistance to the Turkish authorities then I have no particular concerns as to the effect it may have on our relations with either Gc or Nadir.

Whilst it is unclear whether or not they still have some involvement in the outstanding Polly Peck group assets in Turkey it is my opinion that they have never genuinely attempted to assist in the Administration process and accordingly any consequences will, at worst, be neutral.

The risk that occurs to me in taking this matter through official channels as opposed to trying to negotiate direct access is that both the nature and volume of the books eventually obtained may be different. However as I said previously there is no doubt that there is anything of any value available in any event.

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The address where I met with Fahri Gorgulu (and where he was keeping the records that were 'displayed' to me) was Akdogan Sok, Tuncer Apt No 36 D14, Besiktas 80690, Istanbul. However he has hinted that most records are in another 'document store' of unknown location in Istanbul.

I can only hope that you achieve some benefit from whatever course you decide to follow. As you will be aware the Accountants Joint Disciplinary Scheme also has a potential interest in any accounting records recovered and the investigation into Stoy Hayward and Erdal & Co is now being handled by Chris Dickson. However during an informal conversation I had with Michael Chance he indicated that the JDS may be able to 'piggy back' onto your enquiries and would clearly appreciate a line of communication with you on this matter.

Yours sincerely



A J Kett  
for Joint Administrators

Elm House 10-16 Elm Street London WC1X 0BJ Direct line 0171-239 7110 Facsimile 0171-833 5475

Your reference  
ajk/ppi/8j1501cw.doc

Our reference  
~~POB011/RJW~~

Date  
20 October 1998

A J Kett Esq  
PricewaterhouseCoopers  
Plumtree Court  
London EC4A 4HT

*Dear Mr Kett,*

**POLLY PECK INTERNATIONAL PLC (IN ADMINISTRATION):**  
**FAHRI GORGULU**

Thank you for your letter of 15 October 1998. I am very grateful for your help. We will have to think carefully how best to take this forward.

With best wishes.

*Yours ever*  
*Robert Wardle*

R J Wardle  
Assistant Director

RJW/POL/3630/CG

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