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Mr C Voutiras
JMRC Voutiras Investments Pension Scheme
37 Teignmouth Road
London
NW2 4EB

Dated: 15 October 2009

Dear Costas,

JMC VOUTIRAS INVESTMENTS PENSION SCHEME

With reference to your recent telephone conversation with Nikki Spoor, please find enclosed a credit note for invoice number 00278. A copy of that original invoice is enclosed with this letter for your files.

I enclose an amended invoice which has been reduced by £2,500 plus vat. Would you kindly settle this invoice by return in order that we can finally put the matter to bed. This settlement will allow us to clear our payments last year to our pension solicitor who assisted and charged us for their work on the tax relief of in-specie property transfers for your pension scheme.

Yours sincerely

Gavin McCloskey
For Pension Practitioner .Com

Cc Nikki Spoor