



Gilliland & Company
Chartered Accountants

10th April 2014

Strictly Private & Confidential

Mr N Rutherford
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Richard Gilliland CA
Alan G Woods CA
Alan M Blue CA

Consultant:
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Susan Holland CA
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Our Ref: AMB/ST/L91

Dear Neil

**Tax Year End 2013-14
Rutherford Pension Plan**

With reference to the above, we have now submitted your final payment summary for the year ended 5th April 2014. Due to the changes in payroll and the introduction of RTI there is no longer the requirement for employers to complete a P35 form.

I have enclosed the Form P60 for yourself.

I trust you will find this to be in order, however should you have any queries then please do not hesitate to contact me.

Kind regards

Yours sincerely

Alan M Blue