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SILVER CREST ASSOCIATES LTD
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Debt Management & Banking

Mr Martin Bennett
14 Headgate
Colchester
CO3 3BS

Phone 0845 3020140**www.hmrc.gov.uk****Date of issue** 8 March 2011**Reference** 083 P 228289

Dear Sir/Madam

PAYE/NIC 2010/2011 payment overdue

You have not responded to our previous attempts to collect your debt. You must therefore pay the full amount due immediately or contact us on the above number otherwise we will take distraint action.

You should consider the likely consequences of this action. Distraint involves removing your goods and selling them at public auction. The amount raised from goods sold may not clear your debt and you could be subject to further legal action for any balance due. It may also involve additional costs which you will have to pay. To find out more about what distraint action means go to www.hmrc.gov.uk/factsheets/ef1.pdf.

You can call us to pay by debit or credit card. You can also pay by Direct Debit, internet or telephone banking. For further information on when and how to pay go to www.hmrc.gov.uk/payinghmrc and follow the link to HMRC's bank account details. You will also find further information on what to do if you have problems paying HMRC, what happens if you don't pay and where you can get free and independent advice on dealing with debt.

When paying electronically you must use your 13 character Accounts Office reference. You can find this on the front of your payment booklet or the letter sent in place of the booklet. Plus, as your payment is being made late you will need to follow the guidance at www.hmrc.gov.uk/paymentreferencechecker to make sure it reaches the correct account. Please do not ignore this letter unless you have recently paid in full.

Yours faithfully

Officer of Revenue and Customs

