



Rt Hon Liam Byrne MP  
Chair of the Business and Trade Committee  
House of Commons  
LONDON  
SW1A 0AA

5 February 2024

Post Office Ltd  
100 Wood Street  
LONDON  
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Dear Mr Byrne,

**Post Office and Horizon – Compensation: Follow up response.**

Thank you for your letter of 22<sup>nd</sup> January and for the opportunity to give evidence to the Business and Trade Committee on 16<sup>th</sup> January.

Firstly, I want to reiterate my sincere apology on behalf of Post Office for the wrongs of the past. As I said during my oral evidence, the ITV drama *Mr Bates vs The Post Office* has played a vital role in highlighting the Horizon Scandal, and, importantly, has encouraged hundreds more former Postmasters to come forward to seek redress.

I repeat our request for anyone who has not yet come forward to seek redress to do so; and I continue to support the Government's efforts to speed up the exoneration of people with wrongful convictions, and to pay financial redress swiftly. We will continue to work closely with the Government, Minister Hollinrake, and his officials to ensure that victims of the scandal quickly receive the justice and compensation they deserve. As part of a process of restorative justice, I have met with many victims and their stories are harrowing. I am in no doubt that this amounts to one of the greatest scandals of recent times.

Since I joined Post Office in September 2019, we have focused on getting to the truth of what happened, righting the wrongs of the past, and transforming the culture of Post Office. Today's Post Office is now very different, but much more needs to be done. We remain determined to support our Postmasters, who are the lifeblood of their communities, providing essential services – access to cash, paying in bills, mails services and stamps – to 10 million customers a week, including many of the most vulnerable in our society.

For the first time in our 360-year history, we have put two serving Postmasters on our board. Their ability to directly scrutinise board decisions and make Postmaster voices heard has been well received. We are in the process of migrating away from the latest version of Horizon, and the replacement system is being designed in collaboration with Postmasters to ensure it meets their needs. Pilots involving the earliest prototype have met with positive feedback, and whilst the process of migrating safely onto a new platform will take time, we are moving forward.

Post Office is absolutely focused on the Inquiry and understanding what was known, when, and by whom. These are complex issues that Sir Wyn Williams is rightly considering in detail and we continue to fully engage with the Inquiry's work, and our doing so was referenced by Sir Wyn last week.<sup>1</sup> As well as the evidence disclosed by Post Office, Sir Wyn also has access to documents held by Fujitsu, other organisations and individuals, allowing him to form a fuller picture. We are conscious that we should not pre-judge or undermine Sir Wyn's vital work.

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<sup>1</sup> [Chair's further statement on monitoring of Post Office disclosure issues – January 2024 | Post Office Horizon IT Inquiry \(postofficehorizoninquiry.org.uk\)](https://postofficehorizoninquiry.org.uk)



Before turning to the questions you posed in your letter, I wanted to take this opportunity to provide the Committee with further context surrounding some of my remarks during the session, as follows:

### **To clarify my response on potential £1 billion liability for Post Office**

In his questioning, Mr Pawsey asked if I recognised the “£1 billion liability against the Post Office” for compensation to be paid out. As Mr Creswell noted in the following evidence session, in my answer I was “referring to what was included in the [Post Office annual report and] accounts that were published at the end of last year, which preceded the [Government] announcement last week.” To be clear, and reflecting the comments of Minister Hollinrake during the same session, this £1 billion compensation figure is a Government provision for compensation, and does not impact the Post Office accounts.

The Department for Business and Trade has made funding available of £1.2 billion to compensate victims of the Horizon IT Scandal, of which £780 million is for Overturned Convictions and £233 million is for the Horizon Shortfall Scheme (HSS). In December 2023, when Post Office’s Annual Report and Accounts for the 2022/23 financial year were published, the best estimate that Post Office had of the probable outlay of Government-funded compensation, under these Post Office-run schemes, including the recently announced Post Office Process Review scheme, totals £574 million. With payments already made, and based on technical accounting guidance, provisions of £435 million were booked in the 2022/23 accounts, thus creating a balance sheet liability covered by Government funding.

The setting up of provisions, or even the funding agreements, in no way limits the amount of funds that can be paid to individuals or Postmasters. It is an accounting best-estimate at a point in time and will change as circumstances develop and as updated information becomes available. If further funding is required or payments are expected past the current agreement dates, new agreements will be put in place.

### **To clarify how the Common Issues Judgment (CIJ) and Horizon Issues Judgment (HIJ) issues have been addressed**

During my evidence I said Post Office has addressed all the issues that were part of the March and December 2019 judgments. We have indeed made significant improvements to Post Office’s culture and to Horizon, but I do not want to give the Committee the impression that this work has now ceased or is finished. I would like to summarise the progress the business has made against both judgments, and next steps:

#### *The Common Issues Judgment (CIJ)*

The Common Issues Judgment (CIJ) primarily focused on the then contractual relationship between Post Office and Postmasters. It highlighted the onerous, unusual, unfair, and unenforceable contractual terms of the then Postmasters contract which, amongst other things, allowed Post Office the right to suspend Postmasters with no remuneration and terminate Postmasters contracts. It criticised the training and overall engagement and support then provided to Postmasters across all stages of their lifecycle as well as the relationship between Post Office and the National Federation of Subpostmasters (NFSP).



Since I joined in September 2019, Post Office has undertaken a programme of operational and cultural improvements to address the issues raised as well as meeting the obligations arising from the Group Litigation Order (GLO) with respect to the Settlement Agreement which concluded the Alan Bates and Others v Post Office Ltd in December 2019. These improvements include:

- Changes to the Postmaster/Post Office contract, to introduce new terms and replace, modify or remove existing terms, affecting or restricting Post Office's rights under the contracts. Importantly, the following new general term has been added for both Parties: *"to act in good faith, to take reasonable care and provide reasonable co-operation in performing its functions and/or obligations by virtue of the Agreement."*
- Delivery of the 25 obligations of the GLO Settlement Agreement, with improvements implemented on how we train and support Postmasters. A Postmaster-centric approach has been adopted starting with onboarding, through to the support provided should discrepancies in their branch occur.
- Our enshrined business priority of 'Rebuilding Trust' involves putting Postmasters at the heart of what we do. Postmasters are now involved in decision making at all levels of the organisation, with two Postmaster Non-Executive Directors sitting on our board, a Postmaster Director role embedded into the business, and a variety of other engagement channels in place.

Post Office regularly reviews all improvements implemented to ensure these are continually bettered. Assurance reviews are also completed by internal and external bodies to assess effectiveness, identify risks and robustness for sustainability.

#### *Horizon Issues Judgment (HIJ)*

The Horizon Issues Judgment (HIJ) comprised 15 specific findings, outlined by Mr Justice Fraser. These represent "findings of fact" about how the Horizon system operated at the time, with a specific focus on the generation, detection and management of discrepancies and shortfalls in Postmasters' branch accounts.

Although there is no prescribed test for "legal compliance" or "legal conformance" with the HIJ findings, the focus of Post Office's effort has still been on ensuring all 15 findings are addressed. To that end, Post Office set out a dedicated Programme, which launched in 2020. The third phase of this Programme is now nearing completion and has delivered a significant number of Horizon system improvements and other changes to strengthen the overall management of the platform.

We have made substantial progress against the other findings in the judgment, and will continue work on delivering a number of Horizon system improvements from within the BAU Technology function as Post Office seeks to move off Horizon onto a new cloud-based system.



Turning now to the questions posed in your letter:

**Post Office knowledge of remote access to terminals [Q126-127]**

The term "Remote Access" has been used by different people, and at different times to refer to different things. We understand that the Committee, in asking about when Post Office knew about "remote access", was concerned with the ability of Fujitsu to access transaction data within Horizon; and to remotely add, delete or otherwise change that data without a Postmaster's knowledge.

It has now become apparent that some individuals within Post Office were aware from at least 2004 that Fujitsu would, in principle, be able to correct transaction data on the live system. In addition, because user data was involved, if the data to be changed had a financial impact on Post Office, then approval had to be given by a senior Post Office manager. Although it appears that the understanding within Post Office at the time was that, in such circumstances, the Postmaster would be aware of the correction. However, both Post Office and the Inquiry are seeking to better understand whether remote alteration of transaction data by Fujitsu also occurred without Post Office's authorisation (and, it would follow, without the Postmaster's knowledge). In 2012, a Post Office employee informed Second Sight that he had witnessed Fujitsu engineers talking about their remote access ability (apparently inconsistent with Fujitsu's official policy), although, at this point in time, this does not appear to have been believed by Post Office senior management.

The question put to me on my own view of when Post Office employees first knew that remote access to Horizon terminals was possible, highlights the importance of the ongoing work of the Inquiry. During the evidence session, reference was made to a report in *The Times* on 15<sup>th</sup> January 2024 by a Post Office whistleblower, which claimed that the Post Office helpdesk could change data on live terminals running the Horizon system. This is a new allegation that has not yet been considered by the Inquiry, nor by Post Office by the time of the Committee evidence session the following morning. Reference was also made to tapes showing the then Post Office Company Secretary preparing to brief Paula Vennells about whether remote access to Horizon accounts was possible. They too will need to be considered by the Inquiry in reaching its conclusions both as to the nature of remote access available to Fujitsu and/or Post Office, and the date(s) on which individuals within Post Office became aware. These recent developments demonstrate the evolving evidential landscape in respect to this issue.

I want to be clear that my inability to provide a definitive date in response to your question should not be taken as demonstrating any lack of interest or concern as to what happened before I joined in September 2019. Since being appointed Chief Executive, it has been of utmost importance to me to understand more about both the impact of, and the issues behind, the Horizon scandal and to drive others in the business to do so. We are not waiting for the Inquiry's report and recommendations to make changes, although we will of course welcome and implement the recommendations the Inquiry may make.



### Prosecution of employees pre v post Horizon [Q145-146]:

Sir Robert Neil asked whether there was a “sudden uptick” in prosecutions after Horizon was implemented. We have interpreted this question as asking for a comparison between post-Horizon prosecutions which relied on Horizon data and pre-Horizon prosecutions of similar types of cases, rather than a comparison between all types of cases prosecuted by Post Office. For the reasons set out below, we are able to provide an answer in relation to the number of convictions in cases brought by Post Office, but not yet in relation to the additional number of prosecutions which did not result in a conviction. Work is ongoing which I hope will allow me to update the Committee with non-conviction data within the next few weeks.

Post Office understands that the available data relating to Post Office prosecutions and convictions derives from over hundreds of historic “casework spreadsheets” that were manually created and maintained by the Post Office Security Team during the period when prosecutions were taking place.

In 2020, following the conclusion of the civil litigation brought by Alan Bates and others, Post Office instructed Peters & Peters Solicitors LLP (‘P&P’) to conduct a post-conviction disclosure exercise (‘PCDE’) so that those who might be the victims of miscarriages of justice could bring appeals against their convictions.

The Post Office casework spreadsheets were provided to (or, in some cases, identified by) P&P for the purpose of identifying ‘potential future appellants’ to whom Post Office owed a duty of post-conviction disclosure.<sup>2</sup> During this work, P&P identified instances where the information in the casework spreadsheets was incomplete, incorrect or inconsistent, and took steps to verify the information deriving from the casework spreadsheets, insofar as it related to cases potentially falling within the scope of the PCDE, by cross-checking the information against other information, including underlying case material and court records, where available. Verification is an ongoing process as more information comes to light and inconsistencies in Post Office’s records are identified and resolved.

In July 2023, Simon Recaldin, Post Office’s Remediation Unit Director, provided a witness statement to the Inquiry including, at Appendix II to the statement, a table of conviction data for 1990 to 2020 (I enclose copies of the witness statement and its appendices).<sup>3</sup> On the basis of the data in the table, and subject to the caveats set out at paragraph 71 of the statement and in Appendix II itself, Mr Recaldin concluded that:

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<sup>2</sup> The PCDE included cases between 2000 and 2013 where it was confirmed (or in some cases assumed where it was not possible to verify) that: (a) the individual was convicted of a criminal offence, (b) Post Office (or Royal Mail Group for prosecutions relating to Post Office that took place pre-separation) was the prosecutor, and (c) the prosecution was based wholly or partly on data derived from the Horizon IT system.

<sup>3</sup> The post-1999 data included cases which met the PCDE criteria and had, where possible, been verified as accurate. Post Office understands the pre-2000 data included all offence types where a conviction had been confirmed or assumed where the defendant was an SPM, assistant or Post Office employee. Figures were also provided in brackets for the subset of pre-Horizon cases “considered likely to involve a shortfall in the branch accounts based on their descriptions in casework spreadsheets” as these were considered to be the most appropriate available comparators for the post-1999 cases which relied, in whole or in part, on Horizon. These figures were also included for 2000, 2001 and 2002 in the notes to Appendix II in order to identify whether there was an increase in such cases following the introduction of Horizon.



*"It appears from the data at Appendix II, that the conviction figures increased in the years shortly before the roll-out of Horizon (per the figures included in the notes in Appendix II), with further increases after the roll-out. However, I understand that this data should continue to be treated with caution given the limitations of the pre-2000 data which has not been verified for the purposes of the PCDE or the Inquiry, and given the pre-2000 data and post-1999 data is not directly comparable."*

Data relating to cases falling outside the scope of the PCDE, including prosecutions which did not result in a conviction, is not considered to be as complete and reliable since it has not been verified to the same extent.<sup>4</sup>

In November 2023, P&P commenced a verification exercise in respect of information contained in the casework spreadsheets relating to prosecutions outside the scope of the PCDE (including those which did not result in a conviction) so that Post Office could provide more complete, reliable and consistent answers to questions about prosecution figures, with a view to updating the Inquiry and members of the public who have made requests for prosecution data under the Freedom of Information Act.<sup>5</sup>

I understand this work is complicated and ongoing. I will update the Committee as soon as it is complete and apologise for not being in a position to provide a full answer.

### **Prosecution of employees at Crown post offices [Q149-151]:**

In response to Sir Robert Neil's question, it is first important to acknowledge that our records during the period in question are limited. We know that on average there were nearly 7,000 employees in the Crown Network at the time. We can confirm that there were prosecutions of Crown Office employees, following 'deficiencies' in Crown Offices. Between 1999 and 2013, our records indicate that there were 78 prosecutions, 70 of which resulted in convictions, and in 66 of those Horizon computer evidence might have featured. Of those 66, there are 18 recorded as 'unknown offences', because there was insufficient information recorded to confirm whether or not Horizon evidence might have featured. There are 44 where the convicted offence was recorded as theft, 3 were offences of fraud and 1 offence was fraudulent accounting. On this basis, at present we can say with a degree of confidence that Horizon evidence might have featured in prosecutions resulting in 48 convictions.

Crown Office employees with convictions have been encouraged to consider an appeal in the same way as anyone else convicted in a Post Office prosecution case in which Horizon evidence might have featured. This means that people are firstly traced, written to, offered disclosure and then encouraged to come forward to consider an appeal. The Criminal Cases Review Commission (CCRC), the independent body that investigates potential miscarriages of

<sup>4</sup> Post Office also understands that data relating to early cases, and cases which did not result in a conviction, is less likely to be reliable, and in many cases is not verifiable, since the underlying case material and court records are less likely to be available owing to data retention policies and manner in which the data was / is held.

<sup>5</sup> As a result of this exercise, which is ongoing, we are already aware that the data at Appendix II of Simon Recaldin's statement are no longer completely accurate due to some minor changes in the number of convictions for some years which is likely to result in a small overall adjustment to the number of convictions within the scope of the PCDE. However, for the purposes of answering Sir Robert's question about whether there was a "sudden uptick" in prosecutions after Horizon was introduced, we do not believe that these minor adjustments will affect the overall picture. Once the verification process is complete, I will update the Committee, the Inquiry and other stakeholders with the latest figures.



justice, also separately contacted people who had not yet responded to Post Office. Post Office has put in place a package of support through Citizens Advice for people who may wish to consider appeal. This service aims to provide preliminary information about the appeals process, directing them to both the practical and emotional support which is available.

**When issues with Horizon were first raised with the Post Office [Q159]; When Fujitsu first raised concerns with the Post Office [Q176]:**

I am determined to share with the Committee Post Office's assessment of what board minutes and associated documentation can reveal about (i) when issues around Horizon were first raised and (ii) when Fujitsu first raised concerns about the system with Post Office. Over the last two years, Post Office has been working to ensure the Inquiry is fully supported in its aims to get to the truth of what happened in the past, including on seeking answers to these questions. Since receipt of your letter of 22<sup>nd</sup> January 2024, Post Office has been undertaking further searches, alongside its work responding to the Inquiry, to answer the Committee's questions to the best of its ability. Given the nature of some of the questions raised by the Committee, the investigations have addressed complex technical issues as well as a factual position spanning a period of almost twenty years. As a result, the investigations are taking some time. On two questions alone, Post Office's solicitors have reviewed well over 5,000 documents. To finalise this process will take a few more days and, with your permission, we should be in a position to provide you with a further update within the next week. The answer we provide you will not be intended to pre-judge Sir Wyn's work, and the answers I will provide to this question will be the assessment of Post Office alone. As well as the evidence disclosed by Post Office, Sir Wyn also has access to documents held by Fujitsu, other organisations and individuals, which will enable him to take a fully formed view.

**Non-disclosure agreements [Q192] and Confidentiality clauses [Q220]:**

In my response to Mr Higginbotham, I said that Post Office, to the best of my knowledge, no longer used confidentiality agreements in reaching settlements with Postmasters. I would like to clarify my answer.

Firstly, there are no confidentiality provisions in the settlements being agreed through the Horizon Shortfall Scheme and Postmasters are free to discuss these in full with anyone they choose to once they have been agreed. The offer letters are marked 'Without Prejudice' so that they are confidential whilst settlements are being agreed. This is because our settlement offers explain the basis on which the offers have been made, and typically include concessions on the part of Post Office, comments and suggestions, with an invitation to negotiate in good faith if the Postmaster considers that the offer is inadequate. To date our view has been that operating in this manner facilitates open discussion with Postmasters and is an effective way of resolving disputes, should these arise.

Applicants are offered reimbursement of reasonable costs for independent legal advice for this process. If they consider it would be useful to discuss their offers with individuals other than their legal advisers, or the legal advisers, they can ask Post Office to agree.

On occasion Post Office enters into settlement agreements with Postmasters, for example, to resolve disputes that may arise between Post Office and Postmasters in the ordinary course of business. Such settlement agreements include confidentiality provisions, as is the case in most organisations. There is confidentiality between claimants and Post Office for some



elements of the compensation and redress schemes that have been established and that Post Office is administering, in connection with matters arising out of the Group Litigation.

For example, in the Overturned Convictions process, the terms of settlements including confidentiality provisions are the product of agreement with each individual claimant and their legal representatives. Many claimants have understandable privacy concerns and do not want the amount of compensation that they receive to be made public. For example, the clients of Messrs Hudgell noted in an open letter that they were left feeling "their privacy had been fundamentally breached" when the Government announced the voluntary option of £600,000 for full settlements without the need for a formal claim. It is always open to claimants to ask for a settlement without confidentiality restrictions, or to obtain agreement to allow disclosure of the details of the settlements they have reached, as the agreement permits them to do so. However, no Overturned Conviction claimant has made any such request to date.

Post Office continues to listen to the Government's Advisory Board, claimants and the lawyers representing them as we keep matters concerning redress and confidentiality under continual review. I would be happy to keep the Committee updated on any changes.

#### **Process of claiming compensation [Q218]:**

I agreed to look at the compensation process and the provision of legal advice.

We can confirm that paid for legal advice has always been available to applicants following the issue of the HSS offer letter (post-offer legal costs). This is because it is at that point that applicants receive the recommendation of the Scheme's independent advisory panel and information about how the offer was decided. Applicants who are not happy with their offer can rightly dispute it, with independent legal advice paid by Post Office, and an interim payment of up to 100% of the proposed settlement. The offer letter itself references independent legal advice and encourages applicants to seek it at this point. The initial amount Post Office offered for legal advice was £1,200 for shortfall and Consequential Losses claims, and £400 for shortfall-only claims. We have not suggested that applicants seek legal advice before the independent advisory panel make their recommendation in order that the process is as quick as possible. However, we do recognise that some cases are very complex, and therefore under the Scheme reasonable legal costs are now paid. This has been reflected in the wording of the offer letters.

The scope and principles of the Scheme were agreed as part of the Group Litigation settlement and we took on board feedback that applying to the Scheme should be as straightforward as possible, recognising, for example, that many people may have limited or no records and that this should not be a barrier when applying to the Scheme.

I said in my evidence to the Committee that under 10% of people who went through HSS and have settled had legal representation. I want to clarify that all applicants are offered the reasonable costs of independent legal advice at the point they received an offer by the Scheme.

We have continued to listen to feedback from claimants, and are conscious of the issue of complexity in relation to the Scheme's application form. Individual cases vary significantly in their facts and circumstances and it is clear that the current process is still too complex. Post Office has continued to listen to feedback, including from claimants themselves. This has led



to changes as the Scheme has evolved. Post Office has recently made further recommendations to Government concerning the Scheme. As confirmed on 29 January 2024 by Minister Hollinrake, these are being considered and include options for an independent appeals mechanism of which I am fully supportive.

Any scheme providing redress (whether administered by Post Office or not) in which public money is being spent necessarily involves a high degree of Government oversight and Post Office continues to work closely with Government on our shared commitment to full and fair redress.

### **Horizon Shortfall Scheme Guidance review [Q221-222]**

In response to your own question, I said that we would review the guidance regarding the HSS. The HSS Consequential Loss Principles and Guidelines (CLPG) provides that where a Postmaster has incurred a financial loss as a result of damage to their reputation as a result of a Horizon Shortfall, they may be able to claim for such losses.

In order to do so, a Postmaster would need to explain what action taken by Post Office damaged their reputation, how those matters became known to others, and why the damage to the Postmaster's reputation caused financial loss. The CLPG provides some examples of such financial loss, including evidence that prospective employers would not hire the Postmaster as a result of the Horizon Shortfall, or evidence that customers stopped supporting a Postmaster's business as a result of such shortfalls.

This is both in-keeping with ordinary legal principles and the evidential requirements any claimant would be required to satisfy in order to make out a similar claim in ordinary litigation, and also a matter of practical necessity as Post Office is unlikely to have full information about the financial losses that a Postmaster may have suffered and its extent.

Post Office recognises that Postmasters may have difficulties in being able to provide information or documentary evidence to support their claims. As such, the HSS was specifically designed to avoid the complexities of ordinary litigation, including the strict evidential burdens that parties are subject to.

For instance, paragraph 4.2 of the CLPG provides that not only are Consequential Loss claims (such as for financial loss as a result of reputational damage) to be assessed by the HSS' Independent Advisory Panel (the "HSS Panel") in accordance with the established legal principles, but also what the HSS Panel considers fair in all the circumstances. The result of this discretion is that the Panel can (and has) recommended compensation for financial losses which would not have been awarded by a court in the same circumstances due to evidential uncertainty.

Post Office considers that the CLPG, which was reviewed and approved by the independent HSS Panel, strikes the balance between concisely summarising the legal principles in an understandable way for Postmasters while not being so detailed as to disincentivise Postmasters bringing their claims forward to the HSS. That said, if it is considered helpful to provide Postmasters with more guidance on claims for financial loss resulting from damage to reputation, Post Office is open to looking at the CLPG again and discussing with the Panel if it is considered that further guidance on claims for losses and damage to reputation is required.

**Tax issue and if this was used to inflate performance related pay [Q206-210]**

Lastly, during the evidence session I committed to write with regard to our 2022/23 Annual Report and Accounts (ARA) and explain that no performance related payment was paid out as a result of tax treatment for Government compensation payments.

Executive bonus payments are determined by reference to a number of metrics as approved by Post Office's Remuneration Committee. For the financial year 2022/23, the trading profit element represented 30% of the total metric framework for any additional compensation payments. Trading profit is an EBITDAS measure, therefore representing profit before interest, taxation, depreciation, amortisation, impairment, investment funding, investment spend, exceptional items and Network Subsidy Payment.

The Remuneration Report within the ARA for 2022/23 includes clear principles of how any bonus is calculated, and trading profit is detailed directly beneath the Consolidated Income Statement. Trading profit is also disclosed in Note 23, Alternative Performance Measure, with full disclosure as to how it is reconciled to the statutory performance measures.

To be clear, trading profit does not include any funding provided to support the payment of compensation payments. In addition, the movements in provisions for compensation payments do not impact trading profit. Bonuses are calculated with reference to underlying trading whereas corporation tax is calculated on total taxable profits, an approach which has been adopted historically.

Discussions with HM Revenue & Customs are ongoing in respect of the tax treatment of compensation-related expenditure and funding, having been instigated by Post Office in August 2022. Any material impact is likely to be reflected in the years following the financial year 2022/23, due to the profile of funding received from Government, and compensation paid.

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I hope this response is helpful to the Committee. You will appreciate that this is an ongoing process of understanding more about the past, one that is of course being addressed by Sir Wyn Williams' statutory Inquiry. Alongside our ongoing engagement with the Inquiry I commit to updating your Committee throughout the process.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Nick Read".

**Nick Read**

Chief Executive, Post Office Limited