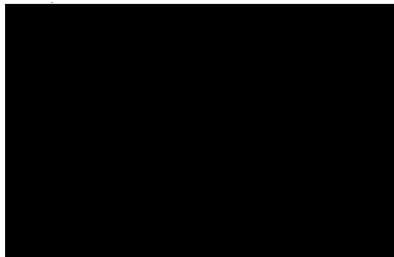


GERALD SIMPSON QC



Department of the Director of Public Prosecutions,



For the attention of Mr. Ivor Morrison

Date: 16th March, 2004

Your ref:

Dear Ivor,

Re: R -v- Atkinson & others

I enclose my opinion.

Give me a ring at your convenience.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Gerald Simpson'.

Gerald Simpson