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RUTHERFORD PENSION PLAN  
PENSION PRACTITIONER COM LIM  
DAWS HOUSE  
33-35 DAWS LANE  
LONDON  
NW7 4SD

**Debt Management & Banking**

Mr E Lewis  
Debt Technical Office  
Markham House  
Markham Road  
Chesterfield  
S40 1SR

**Phone** 0845 366 1201**www.hmrc.gov.uk****Date of issue** 15 November 2011**Reference** 083 P 237568

Dear Sir/Madam

**PAYE late filing penalties amount overdue £1200.00**

We wrote to you recently and asked you to pay the amount due or contact us. Our records show that you have done neither.

We must collect the penalties you owe. We can do this by taking your company's assets and selling them at a public auction, as the law allows. Businesses have told us that this is embarrassing for them. And it will cost you more to pay this way because assets usually sell at auction for much less than the price you paid for them. You can easily stop this happening by paying the full amount due now. If you really are unable to pay or don't think our records are right, please ring us as soon as you can so we can help you resolve this.

Some businesses who have a problem making their payments bury their head in the sand. In fact, many of them find that speaking to us helps.

**How to pay** - You can get information about how to pay at [www.hmrc.gov.uk/payinghmrc/other/misc.htm](http://www.hmrc.gov.uk/payinghmrc/other/misc.htm). Or you can call one of my team on the number above to pay by debit or credit card. When paying electronically, please make sure that you use the number that is shown in the reference box on the attached payslip.

Yours faithfully

Officer of Revenue and Customs

**Statement of liabilities**

RUTHERFORD PENSION PLAN

15 November 2011

Reference 083 P 237568

Period ended	Description	Unpaid amount
05-04-2010	2nd Interim Pen-Failure to submit P35	1200.00
Total unpaid amount		£ 1200.00
Interest accruing, per day, until payment £ 0.00		