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E: info@tileland.com • W: www.tileland.com

18/01/2011

Dear Gavin,

Re: Tileland Executive Pension Scheme,

Please find attached the following documents:

- 1) Copy of the lease re Staines Rd.,
- 2) Copy of the letters from Walkers (08/04/08) + (11/04/08) re fees + Land Transaction Return form.
- 3) Copy of my letter of (14/04/08) and SDLT, Reference: 328321513 MC which shows I have paid the stamp duty of £12,900.00
- 4) Copy of a letter from Walkers (24/03/10) which shows stamp duty of £12,900.00 was paid to Inland Revenue on (29/04/08).
- 5) Copy of a letter from Walkers (22/04/10) to Inland Revenue explaining that the stamp duty has already been paid.

I hope everything is clear from these documents.

Best regards,
Majid

DATED 21st June **2010**

**MAJID ALIMADADIAN, ELHAM
ALIMADADIAN AND BEHNAZ
ALIMADADIAN AS TRUSTEES OF THE
TILELAND EXECUTIVE PENSION
SCHEME**

AND

**MAJID ALIMADADIAN TRADING AS
ORTHOSMILE- HOUNSLOW**

LEASE

Relating to

230 Staines Road,
Hounslow, Middlesex TW3 3LR

Schedule 1A to the Land Registration (Amendment)(No. 2) Rules 2005

LR1 Date of Lease:	21 st June 2010
LR2 Title Number:	<p>LR2.1 Landlord's title number(s) AGL16462</p> <p>LR2.2 Other title numbers</p> <p>None</p>
LR3 Parties to this lease:	<p>Landlord: MAJID ALIMADADIAN, ELHAM ALIMADADIAN AND BEHNAZ ALIMADADIAN AS TRUSTEES OF THE TILELAND EXECUTIVE PENSION SCHEME of 15 Addison Crescent London W14 8JR</p> <p>Tenant: MAJID ALIMADADIAN Trading As ORTHOSMILE - HOUNSLOW of 230 Staines Road, Hounslow, Middlesex TW3 3LR</p> <p>Other parties</p>
LR4 Property:	<p>In the case of a conflict between this clause and the remainder of this lease then, for the purposes of registration, this clause shall prevail</p> <p>Defined in the Lease as the Property</p>
LR5 Prescribed statements etc.	<p>LR5.1 Statements prescribed under Rules 179 (dispositions in favour of a charity), 180 (dispositions by a charity) or 196 (leases under the Leasehold Reform, Housing & Urban Development Act 1993) of the Land Registration Rules 2003</p> <p>None</p> <p>LR5.2 This lease is made under, or by reference to, provisions of:</p> <p>None</p>
LR6 Term for which the Property is leased:	5 years from 5 April 2009
LR7 Premium:	None
LR8 Prohibitions or restrictions on disposing of	The Lease contains a provision that prohibits or restricts dispositions

this lease:	
LR9 Rights of acquisition etc:	<p>LR9.1 Tenant's contractual rights to renew this lease, to acquire the reversion or another lease of the Property, or to acquire an interest in other land – None</p> <p>LR9.2 Tenant's covenant to (or offer to) surrender this lease – None</p> <p>LR9.3 Landlord's contractual rights to acquire this lease – None</p>

LR10 Restrictive covenants given in this lease by the Landlord in respect of land other than the Property:	None
LR11 Easements:	<p>LR11.1 Easements granted by this lease for the benefit of the Property – The easements specified in clause 3 of the Lease</p> <p>LR11.2 Easements granted or reserved by this lease over the Property for the benefit of other property – The easements specified in clause 4 of the Lease</p>
LR12 Estate rent charge burdening the Property:	None
LR13 Application for standard form of restriction:	None
LR14 Declaration of trust where there is more than one person comprising the Tenant:	Not applicable

THIS LEASE is dated

HM Land Registry:-

Landlord Title number: AGL16462

Administrative area: London Borough of Hounslow

PARTIES

- (1) **MAJID ALIMADADIAN, ELHAM ALIMADADIAN AND BEHNAZ ALIMADADIAN AS TRUSTEES OF THE TILELAND EXECUTIVE PENSION SCHEME** of 15 Addison Crescent London W14 8JR (**Landlord**).
- (2) **MAJID ALIMADADIAN Trading As ORTHOSMILE - HOUNSLOW** of 230 Staines Road, Hounslow, Middlesex TW3 3LR (**Tenant**).

AGREED TERMS

1. INTERPRETATION

- 1.1 The definitions and rules of interpretation set out in this clause apply to this lease.

Annual Rent: rent at the rate of £20,000.00 (Twenty Thousand Pounds) and thereafter as revised pursuant to clause 6 of this lease.

Building: 230 Staines Road, Hounslow, Middlesex TW3 3LR for the purpose of identification only shown edged red on Plan 1.

Default Interest Rate: four percentage points above the Interest Rate.

Insurance Rent: the aggregate in each year of:

- (a) the Tenant's Proportion of 100% of the gross cost of the premium before any discount or commission for:
 - (i) the insurance of the Building for its full reinstatement cost (taking inflation of building costs into account) against loss or damage by or in consequence of the Insured Risks, including costs of demolition, site clearance, site protection and shoring-up, professionals' and statutory fees and incidental expenses, the cost of any work which may be required under any law.
 - (ii) public liability insurance;
- (b) 100% of the gross cost of the premium before any discount or commission for insurance for loss of Annual Rent from the Property for three years; and
- (c) 100% of any insurance premium tax payable on the above.

Insured Risks: means fire, explosion, lightning, earthquake, storm, flood, bursting and overflowing of water tanks, apparatus or pipes, impact by aircraft and articles dropped from them, impact by vehicles, riot, civil commotion, subsidence, land slip and heave and any other risks against which the Landlord decides to insure against from time to time.

Interest Rate: interest at the base lending rate from time to time of Royal Bank of Scotland plc, or if that base lending rate stops being used or published then at a comparable commercial rate reasonably determined by the Landlord.

Landlord's Surveyor: the surveyor being a member of the Royal Institution of Chartered Surveyors for the time being acting on behalf of Landlord including any surveyor in the employ of the Landlord or of any company associated with the Landlord.

Permitted Use: offices within Use Class D1 of the Town and Country Planning (Use Classes) Order 1987 as at the date this lease is granted for the use of Orthodontic practice.

Permitted Part: Ground and First Floors of the Building

Plan 1: the site plan and location plan of the Building attached to this Lease.

Plan 2: the floor plan of the Building attached to this Lease.

Property: the Ground Floor and First Floor of the Building (the floor plans of which are shown edged red on Plan 2) including the stairwell and including:

- (a) the floor and ceiling finishes (but not any other part) of the floor slabs and ceiling slabs that bound the Property
- (b) the inner half severed medially of the internal non-load bearing walls that divide the Property from the Building
- (c) the doors and windows and door and window frames at the Property
- (d) all additions and improvements to the Property
- (e) all Landlord's fixtures and fittings and fixtures of every kind which shall from time to time be in or upon the Property (whether originally fixed or fastened to or upon the Property or otherwise) except any such fixtures installed by the Tenant that can be removed from the Property without defacing the Property
- (f) all pipes that are in or on and that exclusively serve the Property and
- (g) The boilers and any other equipment or apparatus (for air-cooling, extraction or otherwise) that is in or on or that exclusively serves the Property

Rent Commencement Date: 5th April 2009

Rent Payment Dates: 25 March, 24 June, 29 September and 25 December.

Review Date:

Service Charge: 100% of the Service Costs.

Service Charge Year: is the annual accounting period relating to the Services and the Service Costs beginning on 24 June in each year during the term.

Service Costs: the costs listed in clause 7.2.

Service Media: all media for the supply or removal of heat electricity, gas, water, sewage, energy, telecommunications, data and all other services and utilities and all structures, machinery and equipment ancillary to those media.

Services: the services listed in clause 7.1.

Tenant's Proportion: 1000% of the total attributable to the Property

Term: a term of 5 years beginning on 5 April 2009 and including the date of this lease and ending on and including 4 April 2014

VAT: value added tax chargeable under the Value Added Tax Act 1994 or any similar replacement or additional tax.

1954 Act: Landlord and Tenant Act 1954.

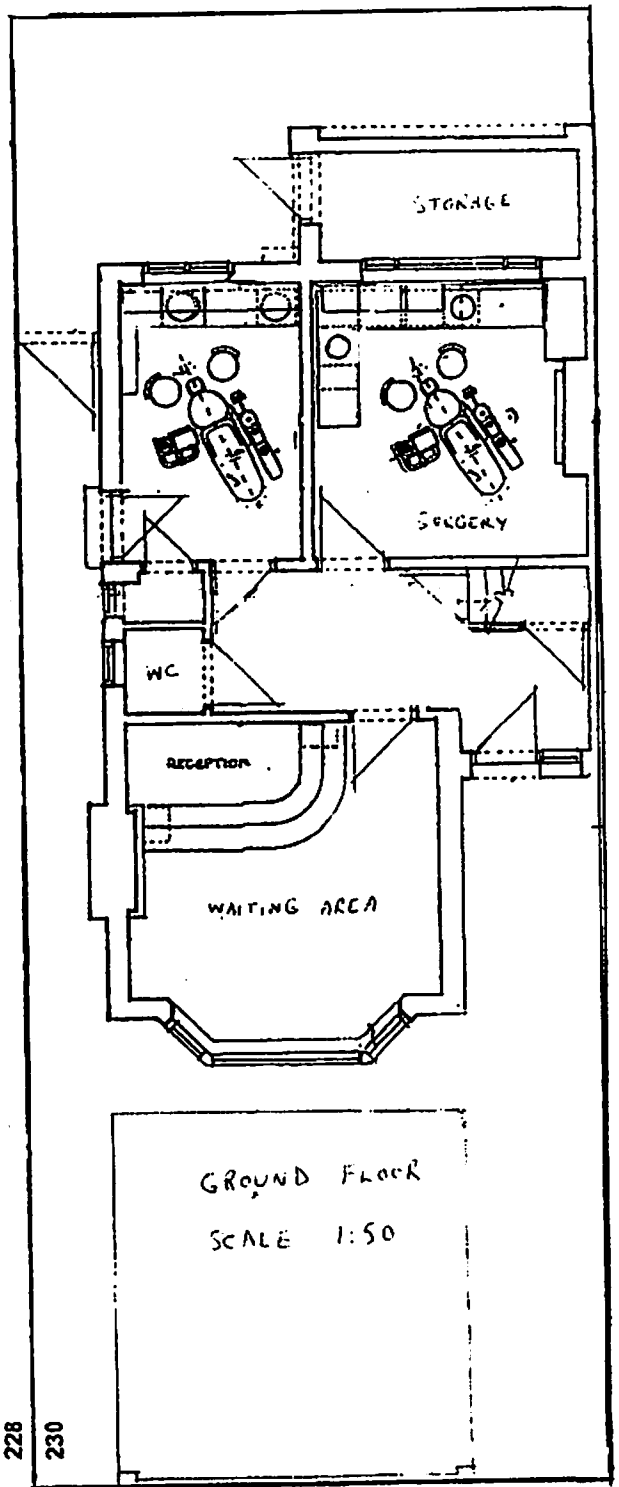
- 1.2 A reference to this **Lease**, except a reference to the date of this lease or to the grant of this lease, is a reference to this deed and any deed, licence, consent, approval or other instrument supplemental to it.
- 1.3 A reference to the **Landlord** includes a reference to the person entitled to the immediate reversion to this lease. A reference to the **Tenant** includes a reference to its successors in title and assigns. A reference to a **guarantor** is a reference to any guarantor of the tenant covenants of this lease including a guarantor who has entered into an authorised guarantee agreement.
- 1.4 In relation to any payment, a reference to a **fair proportion** is to a fair proportion of the total amount payable, determined conclusively (except as to questions of law) by the Landlord.
- 1.5 The expressions **landlord covenant** and **tenant covenant** each has the meaning given to it by the Landlord and Tenant (Covenants) Act 1995.
- 1.6 The expression **neighbouring property** does not include the Building.
- 1.7 A reference to the **term** is to the Term and any agreed or statutory continuation of this lease.
- 1.8 A reference to the **end of the term** is to the end of the term however it ends.
- 1.9 References to the **perpetuity period** are to the period of 80 years from the commencement of the term and that period is the perpetuity period for the purposes of section 1 of the Perpetuities and Accumulations Act 1964.

- 1.10 References to the **consent** of the Landlord are to the consent of the Landlord given in accordance with clause 37.4 and references to the **approval** of the Landlord are to the approval of the Landlord given in accordance with clause 37.5.
- 1.11 A **working day** is any day which is not a Saturday, a Sunday, a bank holiday or a public holiday in England.
- 1.12 Unless otherwise specified, a reference to a particular law is a reference to it as it is in force for the time being, taking account of any amendment, extension, application or re-enactment and includes any subordinate laws for the time being in force made under it and all orders, notices, codes of practice and guidance made under it.
- 1.13 A reference to laws in general is to all local, national and directly applicable supra-national laws in force for the time being, taking account of any amendment, extension, application or re-enactment and includes any subordinate laws for the time being in force made under them and all orders, notices, codes of practice and guidance made under them.
- 1.14 Any obligation in this lease on the Tenant not to do something includes an obligation not to agree to or suffer that thing to be done and an obligation to use best endeavours to prevent that thing being done by another person.
- 1.15 Unless the context otherwise requires, where the words **include(s)** or **including** are used in this lease, they are deemed to have the words "without limitation" following them.
- 1.16 A **person** includes a corporate or unincorporated body.
- 1.17 References to **writing** or **written** do not include faxes or email.
- 1.18 Except where a contrary intention appears, a reference to a clause or Schedule, is a reference to a clause of, or Schedule to, this lease and a reference in a Schedule to a paragraph is to a paragraph of that Schedule.
- 1.19 Clause, Schedule and paragraph headings do not affect the interpretation of this lease.
2. **GRANT**
- 2.1 The Landlord lets with full title guarantee the Property to the Tenant for the Term.

"PLAN 2"

MA
E.A.
B.A.

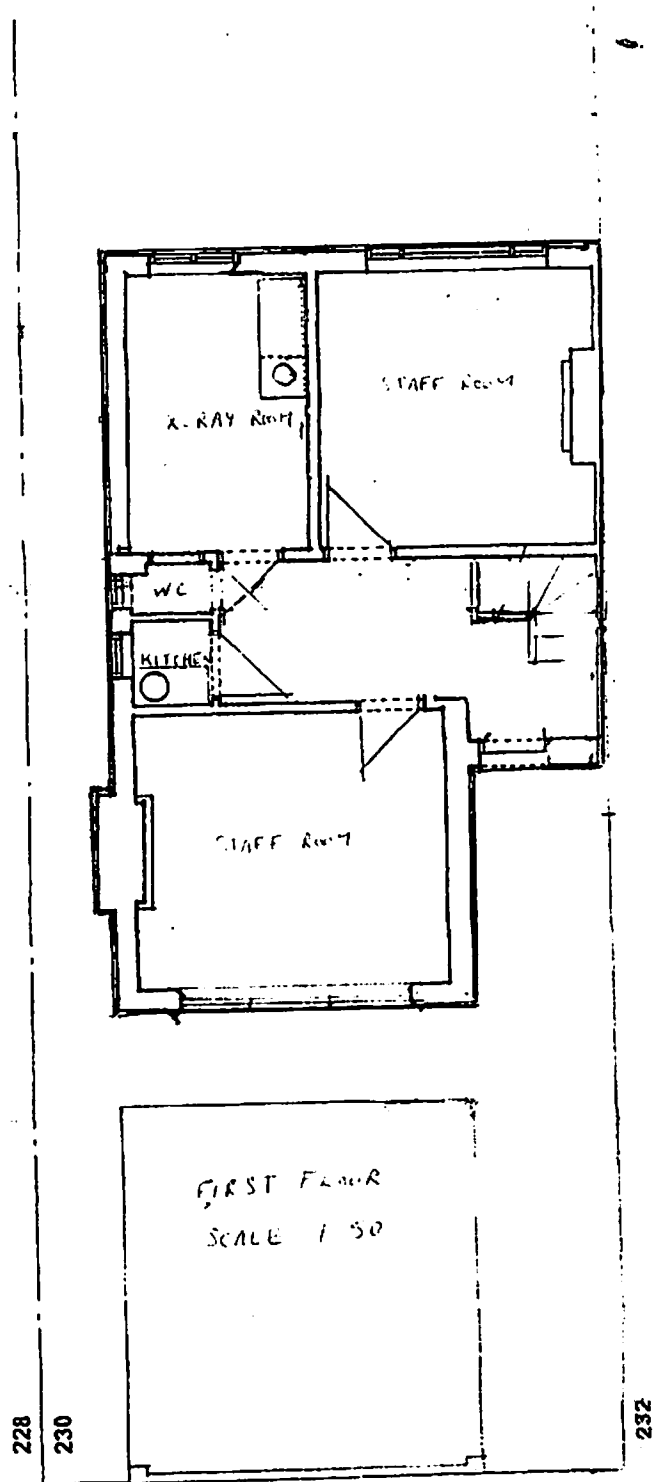
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"PLAN 2"

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E.A.
B.A.

MA



H. M. LAND REGISTRY GENERAL MAP

NATIONAL GRID PLAN TQ 1275 SECTION V
GREATER LONDON

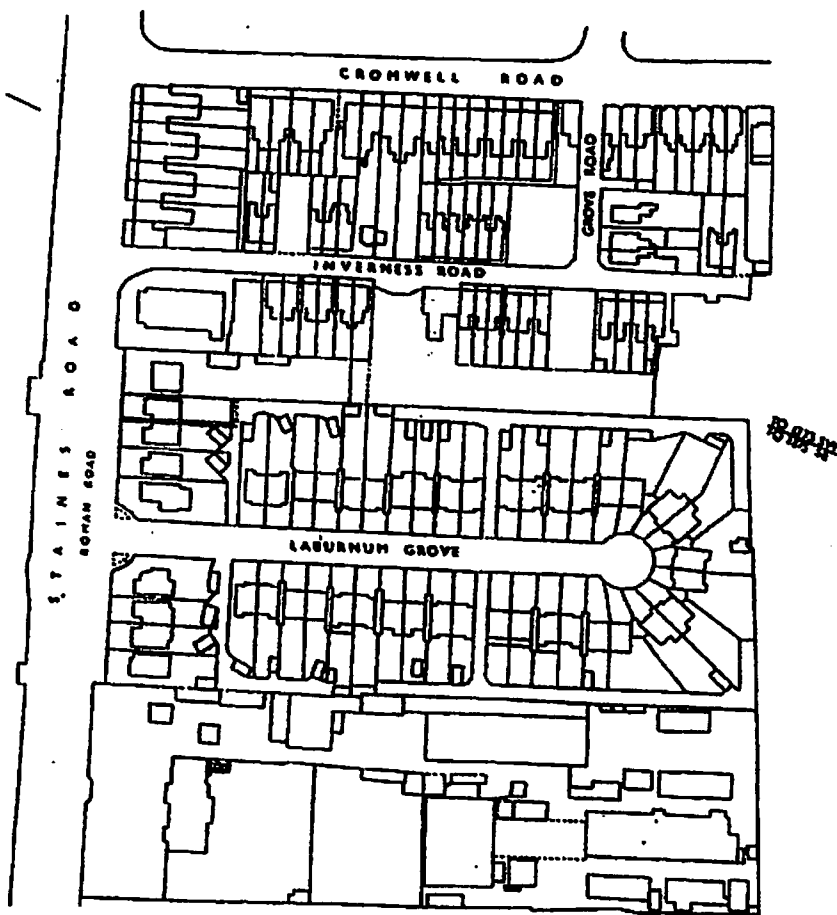
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BOROUGH OF HOUNSLOW

"PLAN 1"

MA
EA.
B.A.

MA



Old Reference MIDDLESEX XIX & F

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TITLE No. AGL16462



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- 2.2 The grant is made together with the ancillary rights set out in clause 3, excepting and reserving to the Landlord the rights set out in clause 4.
- 2.3 The grant is made with the Tenant paying the following as rent to the Landlord:
- (a) the Annual Rent and all VAT in respect of it;
 - (b) the Service Charge and all VAT in respect of it;
 - (c) the Insurance Rent;
 - (d) all interest payable under this lease; and
 - (e) all other sums due under this lease.

3. ANCILLARY RIGHTS

- 3.1 The Landlord grants the Tenant the following rights (the **Rights**):
- (a) The right of free and uninterrupted passage and running of water and soil gas and electrical current from and to the Property through the sewers drains watercourses pipes cisterns gutters gas pipes electric wires and meters which now are or may hereafter be in or under the Building in common with all others having the like right.
 - (b) A right of way on foot at all times for the purposes only of gaining access to and egress from the Property in common with the Landlord or those deriving title under the Landlord with all others entitled to use the same with or without motor and other vehicles (where appropriate) over the service area edged green on Plan 2.
 - (c) The right to place and maintain condensers for the comfort cooling at the Property on the flat roof above the stairwell leading from ground floor to first floor
 - (d) The right of protection and support by the remainder of the Building as the same is at present enjoyed.
- 3.2 The Rights are granted in common with the Landlord and any other person authorised by the Landlord.
- 3.3 The Tenant shall exercise the Rights (other than the Right mentioned in clause 3.1(d)) only in connection with its use of the Property for the Permitted Use and in accordance with any regulations made by the Landlord as mentioned in clause 28.1.
- ### 4. RIGHTS EXCEPTED AND RESERVED
- 4.1 The following rights are excepted and reserved from this lease to the Landlord (the **Reservations**):

- (a) The free and uninterrupted passage and running of water and soil gas and electrical current from and to the adjoining and adjacent property of the Landlord forming part of the Building through the sewers drains watercourses pipes cisterns gutters gas pipes electric wires and meters which now are or may hereafter be in or under the Property
- (b) The full right and liberty on not less than 3 working days prior notice (except in the case of emergency) to enter upon the Property at any time during the term for the purpose of inspecting the state and condition thereof and taking schedules and connecting laying renewing repairing cleansing maintaining replacing relaying or altering any such drain watercourse pipe cistern gutter gas pipe electric wire or meter the person exercising such right with the minimum of inconvenience to the Tenant and making good all damage occasioned to the Property in the exercise of the said right.
- (c) The full right and liberty at reasonable times in the day on not less than 3 working days prior notice (except in the case of emergency) to enter upon the Property at any time during the term in order to carry out its obligations to provide or procure the Services or to service repair or replace equipment on the roof of the Building or to repair renew or build on or into any party walls on the Property the person or persons exercising such rights and making good all damage thereby occasioned
- (d) The full right and liberty at any time hereafter to build on or otherwise develop or make an alterations or additions or execute any other works to any other part of the Building or adjoining property or any buildings thereon or to erect any new buildings thereon in such manner as the Landlord or the person exercising the right shall think fit, notwithstanding the fact that the same may obstruct, affect or interfere with the amenity of or access to the Property or the passage of light and air to the Property provided that nothing shall prevent physical occupation of or access to the Premises.
- (e) The right of protection and support to the remainder of the Building as the same is at present enjoyed.

PROVIDED ALWAYS that in the exercise of these rights the Landlord and any other persons entering the Property with the authority of the Landlord shall cause as little inconvenience as possible

- 4.2 The Reservations may be exercised by the Landlord and by anyone else who is or becomes entitled to exercise them and by anyone authorised by the Landlord including other tenants in the Building.
- 4.3 The Reservations may be exercised notwithstanding that any works carried out in connection with the exercise of those rights result in a reduction in the flow of light or air to the Property or loss of amenity for the Property.

- 4.4 The Tenant shall allow all those entitled to exercise any right to enter the Property, to do so with their workers, contractors, agents and professional advisors at any reasonable time (whether or not during usual business hours) and, except in the case of an emergency, after having given not less than 3 working days prior written notice to the Tenant.
- 4.5 No one exercising any of the Reservations, nor its workers, contractors, agents and professional advisors, shall be liable to the Tenant or to any undertenant or other occupier of or person at the Property for any loss, damage, injury, nuisance or inconvenience arising by reason of its exercising any of the Reservations except for:
- (a) physical damage to the Property; or
 - (b) any loss, damage, injury, nuisance or inconvenience in relation to which the law prevents the Landlord excluding liability.

5. THE ANNUAL RENT

- 5.1 The Tenant shall pay the Annual Rent and any VAT in respect of it by four equal instalments in advance on or before the Rent Payment Dates. The payments shall be made by banker's standing order or by any other method that the Landlord requires at any time by giving notice to the Tenant.
- 5.2 The first instalment of the Annual Rent and any VAT in respect of it shall be made on the Rent Commencement Date and shall be the proportion, calculated on a daily basis, in respect of the period from the Rent Commencement Date until the day before the next Rent Payment Date.

6. REVIEW OF THE ANNUAL RENT

- 6.1 In this clause the **President** is the President for the time being of the Royal Institution of Chartered Surveyors or a person acting on his behalf, and the **Surveyor** is the independent valuer appointed pursuant to clause 6.7.
- 6.2 The amount of Annual Rent shall be reviewed on the Review Date to the greater of:
- (a) the Annual Rent payable immediately before the Review Date (or which would then be payable but for any abatement or suspension of the Annual Rent or restriction on the right to collect it); and
 - (b) the open-market rent agreed or determined pursuant to this clause.
- 6.3 The open market rent may be agreed between the Landlord and the Tenant at any time before it is determined by the Surveyor.

- 6.4 If the open market rent is determined by the Surveyor, it shall be the amount that the Surveyor determines is the best annual rent (exclusive of any VAT) at which the Property could reasonably be expected to be let:
- (a) in the open market;
 - (b) at the relevant Review Date;
 - (c) on the assumptions listed in clause 6.5; and
 - (d) disregarding the matters listed in clause 6.6.
- 6.5 The assumptions are:
- (a) the Property is available to let in the open market:
 - (i) by a willing landlord to a willing lessee (which may be the Tenant);
 - (ii) as a whole;
 - (iii) with vacant possession;
 - (iv) without a fine or a premium;
 - (v) for a term of 12 years from the Review Date; and
 - (vi) otherwise on the terms of this lease other than as to the amount of the Annual Rent but including the provisions for review of the Annual Rent;
 - (b) the willing lessee has had the benefit of any rent-free or other concession or contribution which would be offered in the open market at the Review Date to reflect the need to fit out the Property;
 - (c) the Property may lawfully be used, and is in a physical state to enable it to be lawfully used, by the willing lessee (or any potential undertenant or assignee of the willing lessee) for any purpose permitted by this lease;
 - (d) the Landlord and the Tenant have fully complied with their obligations in this lease;
 - (e) if the Property or any other part of the Building or any Service Media serving the Property, has been destroyed or damaged, it has been fully restored;
 - (f) no work has been carried out on the Property or any other part of the Building that has diminished the rental value of the Property;
 - (g) any fixtures, fittings, machinery or equipment supplied to the Property by the Landlord that have been removed by or at the request of the Tenant, or any undertenant or their respective predecessors in title (otherwise than to comply with any law) remain at the Property;
 - (h) the willing lessee and its potential assignees and undertenants shall not be disadvantaged by any actual or potential election to waive exemption from VAT in relation to the Property.

- 6.6 The matters to be disregarded are:
- (a) any effect on rent of the fact that the Tenant or any authorised undertenant has been in occupation of the Property;
 - (b) any goodwill attached to the Property by reason of any business carried out there by the Tenant or by any authorised undertenant or by any of their predecessors in business;
 - (c) any effect on rent attributable to any physical improvement to the Property carried out by or at the expense of the Tenant or any authorised undertenant with all necessary consents, approvals and authorisations and not pursuant to an obligation to the Landlord (other than an obligation to comply with any law);
 - (d) any statutory restriction on rents or the right to recover them.
- 6.7 The Landlord and the Tenant may appoint an independent valuer at any time before either of them applies to the President for an independent valuer to be appointed. The Landlord or the Tenant may apply to the President for an independent valuer to be appointed at any time after the date which is three months before the Review Date. The independent valuer shall be an associate or fellow of the Royal Institution of Chartered Surveyors.
- 6.8 The Surveyor shall act as an expert and not as an arbitrator.
- 6.9 If the Surveyor dies, delays or becomes unwilling or incapable of acting, then either the Landlord or the Tenant may apply to the President to discharge the Surveyor and clause 6.7 shall then apply in relation to the appointment of a replacement.
- 6.10 The fees and expenses of the Surveyor and the cost of the Surveyor's appointment and any counsel's fees incurred by the Surveyor shall be payable by the Landlord and the Tenant in the proportions that the Surveyor directs (or if the Surveyor makes no direction, then equally). If the Tenant does not pay its part of the Surveyor's fees and expenses within ten working days after demand by the Surveyor, the Landlord may pay that part and the amount it pays shall be a debt of the Tenant due and payable on demand to the Landlord. The Landlord and the Tenant shall otherwise each bear their own costs in connection with the rent review.
- 6.11 If the revised Annual Rent has not been agreed by the Landlord and the Tenant or determined by the Surveyor on or before the Review Date, the Annual Rent payable from the Review Date shall continue at the rate payable immediately before the Review Date. No later than five working days after the revised Annual Rent is agreed or the Surveyor's determination is notified to the Landlord and the Tenant, the Tenant shall pay:

- (a) the shortfall (if any) between the amount that it has paid for the period from the Review Date until the Rent Payment Date following the date of agreement or notification of the revised Annual Rent and the amount that would have been payable had the revised Annual Rent been agreed or determined on or before the Review Date; and
- (b) interest at the Interest Rate on that shortfall calculated on a daily basis by reference to the Rent Payment Dates on which parts of the shortfall would have been payable if the revised Annual Rent had been agreed or determined on or before the Review Date and the date payment is received by the Landlord.

6.12 Time shall not be of the essence for the purposes of this clause.

6.13 As soon as practicable after the amount of the revised Annual Rent has been agreed or determined, a memorandum recording the amount shall be signed by or on behalf of the Landlord and the Tenant and endorsed on or attached to this lease and its counterpart. The Landlord and the Tenant shall each bear their own costs in connection with the memorandum.

7. SERVICES AND SERVICE CHARGE

7.1 The Services are:

Maintaining inspecting repairing amending renewing rebuilding repainting redecorating and cleaning and otherwise keeping in good repair and condition

- (a) the Building or any part thereof except those parts of the Building forming part of the Property or let by the Landlord to a lessee or occupied by the Landlord for the purposes of its business (hereafter called the "Lettable Areas") and all ramps stairs structures fire escapes entrances lavatories water closets amenities and means of access to and egress from the Building which are now and from time to time hereafter will be available for use in common by the Tenant and other occupants of and visitors to the Building;
- (b) the external portions and structural portions foundations and roofs of the Building and the glass and the external and party walls of the Building but not the internal covering of the walls enclosing the Lettable Areas
- (c) any boundary and other walls or party walls of the Building;
- (d) the service area shown edged green on Plan 2;

7.2 The Service Costs are the total of:

- (a) the cost of providing the Services;
- (b) the costs, fees and disbursements (on a full indemnity basis) of:

- (i) managing agents employed by the Landlord for the carrying out and provision of the Services or, where managing agents are not employed, a management fee for the same; and
 - (ii) accountants employed by the Landlord to prepare and audit the service charge accounts;
 - (c) any VAT payable by the Landlord in respect of any of the items mentioned above except to the extent that the Landlord is able to recover such VAT.
- 7.3 Subject to the Tenant paying the Service Charge, the Landlord shall use all reasonable endeavours to provide or procure the Services.
- 7.4 The Landlord may, but shall not be obliged to, provide any other Services. The Landlord shall not be obliged to carry out any works where the need for those works has arisen by reason of any damage or destruction by a risk against which the Landlord is not obliged to insure.
- 7.5 The Landlord shall not be liable for:
- (a) any interruption in, or disruption to, the provision of any of the Services for any reason that is outside the reasonable control of the Landlord; or
 - (b) any injury, loss or damage suffered by the Tenant as a result of any absence or insufficiency of any of the Services or of any breakdown or defect in any Service Media, except where due to the negligence of the Landlord.
- 7.6 Before or as soon as possible after the start of each Service Charge Year, the Landlord shall prepare and send the Tenant an estimate of the Service Costs for that Service Charge Year and a statement of the estimated Service Charge for that Service Charge Year.
- 7.7 The Tenant shall pay the estimated Service Charge for each Service Charge Year in four equal instalments on each of the Rent Payment Dates.
- 7.8 In relation to the Service Charge Year current at the date of this lease, the Tenant's obligations to pay the estimated Service Charge and the actual Service Charge shall be limited to an apportioned part of those amounts, such apportioned part to be calculated on a daily basis for the period from the date of this lease to the end of the Service Charge Year. The estimated Service Charge for which the Tenant is liable for the current year shall be paid in instalments the first on the date of this lease for the period until the day preceding the next Rent Payment Date and thereafter on the remaining Rent Payment Days during the period from the date of this lease until the end of the Service Charge Year.

- 7.9 As soon as reasonably practicable after the end of each Service Charge Year, the Landlord shall prepare and send to the Tenant a certificate showing the Service Costs and the Service Charge for that Service Charge Year.
- 7.10 If any cost is omitted from the calculation of the Service Charge in any Service Charge Year, the Landlord shall be entitled to include it in the estimate and certificate of the Service Charge in any following Service Charge Year. Otherwise, and except in the case of manifest error, the Service Charge certificate shall be conclusive as to all matters of fact to which it refers.
- 7.11 If, in respect of any Service Charge Year, the Landlord's estimate of the Service Charge is less than the Service Charge, the Tenant shall pay the difference on demand. If, in respect of any Service Charge Year, the Landlord's estimate of the Service Charge is more than the Service Charge, the Landlord shall credit the difference against the Tenant's next instalment of the estimated Service Charge (and where the difference exceeds the next instalment then the balance of the difference shall be credited against each succeeding instalment until it is fully credited).
8. **INSURANCE**
- 8.1 Subject to clause 8.2, the Landlord shall keep the Building insured against loss or damage by the Insured Risks for the sum which the Landlord considers to be its full reinstatement cost (taking inflation of building costs into account). The Landlord shall not be obliged to insure any part of the Property installed by the Tenant.
- 8.2 The Landlord's obligation to insure is subject to:
- (a) any exclusions, limitations, excesses and conditions that may be imposed by the insurers;
 - (b) insurance being available in the London insurance market on reasonable terms; and
- 8.3 The Tenant shall pay to the Landlord on demand:
- (a) the Insurance Rent;
 - (b) any amount that is deducted or disallowed by the insurers pursuant to any excess provision in the insurance policy; and
 - (c) the Tenant's Proportion of any costs that the Landlord incurs in obtaining a valuation of the Building for insurance purposes.
- 8.4 The Tenant shall:
- (a) give the Landlord notice immediately any matter occurs in relation to the Tenant or the Property that any insurer or underwriter may treat as

material in deciding whether or on what terms to insure or to continue to insure the Building;

- (b) not do or omit anything as a result of which any policy of insurance of the Building or any neighbouring property may become void or voidable or otherwise prejudiced, or the payment of any policy money may be withheld, nor (unless the Tenant has previously notified the Landlord and has paid any increased or additional premium) anything as a result of which any increased insurance or additional premium may become payable;
- (c) comply at all times with the requirements and recommendations of the insurers relating to the Property and the use by the Tenant of the Common Parts;
- (d) give the Landlord immediate notice of the occurrence of any damage or loss relating to the Property arising from an Insured Risk;
- (e) not effect any insurance of the Property, but if it becomes entitled to the benefit of any insurance proceeds in respect of the Property pay those proceeds or cause them to be paid to the Landlord; and
- (f) pay the Landlord an amount equal to any insurance money that the insurers of the Building refuse to pay (in relation to the Building) by reason of any act or omission of the Tenant or any undertenant, their workers, contractors or agents or any person at the Property or the Common Parts with the actual or implied authority of any of them.

8.5 The Landlord shall, subject to obtaining all necessary planning and other consents, use all insurance money received (other than for loss of rent) in connection with any damage to the Building to repair the damage for which the money has been received or (as the case may be) in rebuilding the Building. The Landlord shall not be obliged to:

- (a) provide accommodation or facilities identical in layout or design so long as accommodation reasonably equivalent to that previously at the Property and its access, services and amenities is provided; or
- (b) repair or rebuild if the Tenant has failed to pay any of the Insurance Rent; or
- (c) repair or rebuild the Building after a notice has been served pursuant to clause 8.7.

8.6 If the Property is damaged or destroyed by an Insured Risk so as to be unfit for occupation and use or if the Common Parts are damaged or destroyed by an Insured Risk so as to make the Property inaccessible or unusable then, unless the policy of insurance in relation to the Property or the Common Parts has been vitiated in whole or in part in consequence of any act or omission of the Tenant, any undertenant or their respective workers, contractors or agents or any other person on the Property or the Common Parts with the actual or implied authority

of any of them, payment of the Annual Rent, or a fair proportion of it according to the nature and extent of the damage, shall be suspended until the Property has been reinstated and made fit for occupation and use or until the end of three years from the date of damage or destruction, if sooner.

- 8.7 If, following damage to or destruction of the Building, the Landlord considers that it is impossible or impractical to reinstate the Building, the Landlord may terminate this lease by giving notice to the Tenant. On giving notice this lease shall determine but this shall be without prejudice to any right or remedy of the Landlord in respect of any breach of the tenant covenants of this lease. Any proceeds of the insurance shall belong to the Landlord.

9. RATES AND TAXES

- 9.1 The Tenant shall pay all present and future rates, taxes and other impositions payable in respect of the Property, its use and any works carried out there, other than:

- (a) any taxes payable by the Landlord in connection with any dealing with or disposition of the reversion to this lease; or
- (b) any taxes, other than VAT and insurance premium tax, payable by the Landlord by reason of the receipt of any of the rents due under this lease.

- 9.2 If any such rates, taxes or other impositions are payable in respect of the Property together with other land (including any other part of the Building) the Tenant shall pay a fair proportion of the total.

- 9.3 The Tenant shall not make any proposal to alter the rateable value of the Property or that value as it appears on any draft rating list, without the approval of the Landlord.

- 9.4 If, after the end of the term, the Landlord loses rating relief (or any similar relief or exemption) because it has been allowed to the Tenant, then the Tenant shall pay the Landlord an amount equal to the relief or exemption that the Landlord has lost.

10. UTILITIES

- 10.1 The Tenant shall pay all costs in connection with the supply and removal of electricity, gas, water, sewage, telecommunications and other services and utilities to or from the Property.

- 10.2 The Tenant shall comply with all laws and with any recommendations of the relevant suppliers relating to the supply and removal of electricity, gas, water,

sewage, telecommunications, data and other services and utilities to or from the Property.

11. COMMON ITEMS

- 11.1 The Tenant shall pay the Landlord on demand the Tenant's Proportion of all costs payable by the Landlord for the maintenance, repair, lighting, cleaning and renewal of all Service Media, structures and other items not on the Building but used or capable of being used by the Building in common with other land.
- 11.2 The Tenant shall comply with all reasonable regulations the Landlord may make from time to time in connection with the use of any of those Service Media, structures or other items.

12. VAT

- 12.1 All sums payable by the Tenant are exclusive of any VAT that may be chargeable. The Tenant shall pay VAT in respect of all taxable supplies made to it in connection with this lease on the due date for making any payment or, if earlier, the date on which that supply is made for VAT purposes.
- 12.2 Every obligation on the Tenant under or in connection with this lease to pay, refund or to indemnify the Landlord or any other person any money or against any liability includes an obligation to pay, refund or indemnify against any VAT, or an amount equal to any VAT, chargeable in respect of it.

13. DEFAULT INTEREST AND INTEREST

- 13.1 If any Annual Rent or any other money payable under this lease has not been paid by the date it is due, whether it has been formally demanded or not, the Tenant shall pay the Landlord interest at the Default Interest Rate (both before and after any judgment) on that amount for the period from the due date to and including the date of payment.
- 13.2 If the Landlord does not demand or accept any Annual Rent or other money due or tendered under this lease because the Landlord reasonably believes that the Tenant is in breach of any of the tenant covenants of this lease, then the Tenant shall, when that amount is accepted by the Landlord, also pay interest at the Interest Rate on that amount for the period from the date the amount (or each part of it) became due until the date it is accepted by the Landlord.

14. COSTS

14.1 The Tenant shall pay the costs and expenses of the Landlord including any solicitors' or other professionals' costs and expenses (incurred both during and after the end of the term) in connection with or in contemplation of:

- (a) the enforcement of the tenant covenants of this lease;
- (b) serving any notice in connection with this lease under section 146 or 147 of the Law of Property Act 1925 or taking any proceedings under either of those sections, notwithstanding that forfeiture is avoided otherwise than by relief granted by the court;
- (c) serving any notice in connection with this lease under section 17 of the Landlord and Tenant (Covenants) Act 1995;
- (d) the preparation and service of a Schedule of dilapidations in connection with this lease; and
- (e) any consent or approval applied for under this lease, whether or not it is granted (unless the consent or approval is unreasonably withheld by the Landlord in circumstances where the Landlord is not unreasonably to withhold it) provided that any costs and expenses payable under this subclause 14.1(e) shall be reasonably and properly incurred.

14.2 Where the Tenant is obliged to pay or indemnify the Landlord against any solicitors' or other professionals' costs and expenses (whether under this or any other clause of this lease) that obligation extends to those costs and expenses assessed on a full indemnity basis.

15. COMPENSATION ON VACATING

Any right of the Tenant or anyone deriving title under the Tenant to claim compensation from the Landlord on leaving the Property under the Landlord and Tenant Act 1927 or the 1954 Act is excluded, except to the extent that the legislation prevents that right being excluded.

16. NO DEDUCTION, COUNTERCLAIM OR SET-OFF

The Annual Rent and all other money due under this lease are to be paid by the Tenant or any guarantor (as the case may be) without deduction, counterclaim or set-off.

17. ASSIGNMENTS

17.1 The Tenant shall not assign the whole of this lease without the consent of the Landlord, such consent not to be unreasonably withheld or delayed.

17.2 The Tenant shall not assign part only of this lease.

- 17.3 The Landlord and the Tenant agree that for the purposes of section 19(1A) of the Landlord and Tenant Act 1927 the Landlord may give its consent to an assignment subject to all or any of the following conditions:
- (a) a condition that the assignor (and any former tenant who because of section 11 of the Landlord and Tenant (Covenants) Act 1995 has not been released from the tenant covenants of this lease) enters into an authorised guarantee agreement which:
 - (i) is in respect of all the tenant covenants of this lease;
 - (ii) is in respect of the period beginning with the date the assignee becomes bound by those covenants and ending on the date when the assignee is released from those covenants by virtue of section 5 of the Landlord and Tenant (Covenants) Act 1995;
 - (iii) imposes principal debtor liability on the assignor (and any former tenant);
 - (iv) requires (in the event of a disclaimer of liability of this lease) the assignor (or former tenant as the case may be) to enter into a new tenancy for a term equal to the unexpired residue of the Term; and
 - (v) is otherwise in a form reasonably required by the Landlord;
 - (b) a condition that a person of standing acceptable to the Landlord enters into a guarantee and indemnity of the tenant covenants of this lease in the sub form.
- 17.4 The Landlord and the Tenant agree that for the purposes of section 19(1A) of the Landlord and Tenant Act 1927 the Landlord may refuse its consent to an assignment if any Annual Rent or other money due under this lease is outstanding.
- 17.5 Nothing in this clause shall prevent the Landlord from giving consent subject to any other reasonable condition, nor from refusing consent to an assignment in any other circumstance where it is reasonable to do so.
18. **UNDERLETTINGS**
- 18.1 The Tenant shall not underlet the whole of the Property or a Permitted Part except in accordance with this clause nor without the consent of the Landlord, such consent not to be unreasonably withheld or delayed.
- 18.2 The Tenant shall not underlet part only of the Property save for a Permitted Part.
- 18.3 The Tenant shall not underlet the Property or a Permitted Part:

- (a) together with any property or any right over property that is not included within this lease; nor
- (b) at a fine or premium or reverse premium.

18.4 The Tenant shall not underlet the Property or a Permitted Part unless, before the underlease is granted, the Tenant has given the Landlord:

- (a) a certified copy of the notice served on the undertenant, as required by section 38A(3)(a) of the 1954 Act, applying to the tenancy to be created by the underlease; and
- (b) a certified copy of the declaration or statutory declaration made by the undertenant in accordance with the requirements of section 38A(3)(b) of the 1954 Act.

18.5 Any underletting by the Tenant shall be by deed and shall include:

- (a) an agreement between the Tenant and the undertenant that the provisions of sections 24 to 28 of the 1954 Act are excluded from applying to the tenancy created by the underlease;
- (b) the reservation of a rent which is not less than the full open market rental value of the Property or the Permitted Part at the date the Property or the Permitted Part is underlet and which is payable at the same times as the Annual Rent under this lease;
- (c) provisions for the review of rent at the same dates and on the same basis as the review of rent in this lease, unless the term of the underlease does not extend beyond the next Review Date;
- (d) a covenant by the undertenant, enforceable by and expressed to be enforceable by the Landlord (as superior landlord at the date of grant) and its successors in title in their own right, to observe and perform the tenant covenants in the underlease and any document that is supplemental or collateral to it and the tenant covenants in this lease so far as it relates to the underlet property, except the covenants to pay the rents reserved by this lease; and
- (e) provisions requiring the consent of the Landlord to be obtained in respect of any matter for which the consent of the Landlord is required under this lease,

and shall otherwise be consistent with and include tenant covenants no less onerous (other than as to the Annual Rent) than those in this lease and in a form approved by the Landlord, such approval not to be unreasonably withheld or delayed.

18.6 In relation to any underlease granted by the Tenant, the Tenant shall:

- (a) not vary the terms of the underlease nor accept a surrender of the underlease without the consent of the Landlord, such consent not to be unreasonably withheld or delayed;
- (b) enforce the tenant covenants in the underlease and not waive any of them nor allow any reduction in the rent payable under the underlease; and
- (c) ensure that in relation to any rent review the revised rent is not agreed without the approval of the Landlord, such approval not to be unreasonably withheld or delayed.

19. SHARING OCCUPATION

The Tenant may share occupation of the Property with any company that is a member of the same group (within the meaning of section 42 of the 1954 Act) as the Tenant for as long as that company remains within that group and provided that no relationship of landlord and tenant is established by that arrangement.

20. CHARGING

20.1 The Tenant shall not charge the whole of this lease without the consent of the Landlord, such consent not to be unreasonably withheld.

20.2 The Tenant shall not charge part only of this lease.

21. PROHIBITION OF OTHER DEALINGS

Except as expressly permitted by this lease, the Tenant shall not assign, underlet, charge, part with possession or share occupation of this lease or the Property or hold the lease on trust for any person (except pending registration of a dealing permitted by this lease at HM Land Registry or by reason only of joint legal ownership).

22. REGISTRATION AND NOTIFICATION OF DEALINGS AND OCCUPATION

22.1 In this clause a **Transaction** is:

- (a) any dealing with this lease or the devolution or transmission of, or parting with possession of any interest in it; or
- (b) the creation of any underlease or other interest out of this lease, or out of any interest, underlease derived from it, and any dealing, devolution or transmission of, or parting with possession of any such interest or underlease; or

- (c) the making of any other arrangement for the occupation of the Property.

22.2 No later than one month after a Transaction the Tenant shall:

- (a) give the Landlord's solicitors notice of the Transaction; and
- (b) deliver a certified copy of any document effecting the Transaction to the Landlord's solicitors; and
- (c) pay the Landlord's solicitors their reasonable registration fee (plus VAT).

22.3 If the Landlord so requests, the Tenant shall promptly supply the Landlord with full details of the occupiers of the Property and the terms upon which they occupy it.

23. REPAIRS

23.1 The Tenant shall keep the Property in good repair and condition.

23.2 Without prejudice to the generality of clause 25.1 the Tenant shall maintain the comfort cooling system at the Property in good repair and condition using maintenance contractors approved by the Landlord (such approval not to be unreasonably withheld or delayed) and providing to the Landlord on request a copy of the relevant maintenance contract.

23.3 The Tenant shall not be liable to repair the Property to the extent that any disrepair has been caused by an Insured Risk, unless and to the extent that:

- (a) the policy of insurance of the Property has been vitiated or any insurance proceeds withheld in consequence of any act or omission of the Tenant, any undertenant or their respective workers, contractors or agents or any person on the Property with the actual or implied authority of any of them; or
- (b) the insurance cover in relation to that disrepair is excluded, limited or is unavailable, as mentioned in clause 8.2.

24. DECORATION

24.1 The Tenant shall decorate the Property in every fifth year of the term and also in the last three months before the end of the term.

24.2 All decoration shall be carried out in a good and proper manner using good quality materials that are appropriate to the Property and the Permitted Use and shall include all appropriate preparatory work.

- 24.3 All decoration carried out in the last three months of the term shall also be carried out to the satisfaction of the Landlord and using materials, designs and colours reasonably approved by the Landlord.
- 24.4 The Tenant shall replace the floor coverings at the Property within the three months before the end of the term with new ones of good quality and appropriate to the Property and the Permitted Use.
- 25. ALTERATIONS AND SIGNS**
- 25.1 The Tenant shall not make any structural alterations to the Property nor save with the consent of the Landlord, such consent not to be unreasonably withheld or delayed, any other alterations to the Property.
- 25.2 The Tenant shall not install nor alter the route of any Service Media at the Property without the consent of the Landlord, such consent not to be unreasonably withheld or delayed.
- 25.3 The Tenant shall not attach any sign, fascia, placard, board, poster or advertisement to the Property so as to be seen from the outside of the Building.
- 26. RETURNING THE PROPERTY TO THE LANDLORD**
- 26.1 At the end of the term the Tenant shall return the Property to the Landlord in the condition required by this lease.
- 26.2 If the Landlord gives the Tenant notice no later than three months before the end of the term, the Tenant shall remove items it has fixed to the Property, remove any alterations it has made to the Property and make good any damage caused to the Property by that removal.
- 26.3 At the end of the term, the Tenant shall remove from the Property all chattels belonging to or used by it.
- 26.4 The Tenant irrevocably appoints the Landlord to be the Tenant's agent to store or dispose of any chattels or items it has fixed to the Property and which have been left by the Tenant on the Property for more than ten working days after the end of the term. The Landlord shall not be liable to the Tenant by reason of that storage or disposal. The Tenant shall indemnify the Landlord in respect of any claim made by a third party in relation to that storage or disposal.
- 26.5 If the Tenant does not comply with its obligations in this clause, then, without prejudice to any other right or remedy of the Landlord, the Tenant shall pay the Landlord an amount equal to the Annual Rent at the rate reserved immediately

before the end of the term for the period that it would reasonably take to put the Property into the condition it would have been in had the Tenant performed its obligations under this clause. The amount shall be a debt due on demand from the Tenant to the Landlord.

27. USE

27.1 The Tenant shall not use the Property for any purpose other than the Permitted Use.

27.2 The Tenant shall not use the Property for any illegal purpose nor for any purpose or in a manner that would cause loss, damage, injury, nuisance or inconvenience to the Landlord, the other tenants or occupiers of the Lettable Units or any owner or occupier of neighbouring property.

27.3 The Tenant shall not overload any structural part of the Building nor any Service Media at or serving the Property.

28. MANAGEMENT OF THE BUILDING

28.1 The Tenant shall observe all reasonable regulations made by the Landlord from time to time in accordance with the principles of good estate management and notified to the Tenant relating to the use of the Common Parts and the management of the Building.

28.2 Nothing in this lease shall impose or be deemed to impose any restriction on the use of any neighbouring property.

29. COMPLIANCE WITH LAWS

29.1 The Tenant shall comply with all laws relating to:

- (a) the Property and the occupation and use of the Property by the Tenant;
- (b) the use of all Service Media and machinery and equipment at or serving the Property;
- (c) any works carried out at the Property; and
- (d) all materials kept at or disposed from the Property.

29.2 Without prejudice to any obligation on the Tenant to obtain any consent or approval under this lease, the Tenant shall carry out all works that are required under any law to be carried out at the Property whether by the owner or the occupier.

- 29.3 Within five working days after receipt of any notice or other communication affecting the Property or the Building (and whether or not served pursuant to any law) the Tenant shall:
- (a) send a copy of the relevant document to the Landlord; and
 - (b) in so far as it relates to the Property, take all steps necessary to comply with the notice or other communication and take any other action in connection with it as the Landlord may require.
- 29.4 The Tenant shall not apply for any planning permission for the Property.
- 29.5 The Tenant shall not carry out any works at the Property in respect of which the Construction (Design and Management) Regulations 1994 apply without the consent of the Landlord. Such consent is not to be unreasonably withheld in the case of works in respect of which the Landlord is not otherwise to withhold its consent unreasonably or which the Tenant is obliged to carry out under the terms of this lease.
- 29.6 The Tenant shall supply the Landlord with all documents relating to the Property that are required under the Construction (Design and Management) Regulations 1994 to be kept in the health and safety file for the Building.
- 29.7 As soon as the Tenant becomes aware of any defect in the Property, it shall give the Landlord notice of it. The Tenant shall indemnify the Landlord against any liability under the Defective Premises Act 1972 in relation to the Property by reason of any failure of the Tenant to comply with any of the tenant covenants in this lease.
- 29.8 The Tenant shall keep the Property equipped with all fire prevention, detection and fighting machinery and equipment and fire alarms which are required under all relevant laws or required by the insurers of the Property or reasonably recommended by them or reasonably required by the Landlord and shall keep that machinery, equipment and alarms properly maintained and available for inspection.
- 30. ENCROACHMENTS, OBSTRUCTIONS AND ACQUISITION OF RIGHTS**
- 30.1 The Tenant shall not grant any right or licence over the Property to any person nor permit any person to make any encroachment over the Property.
- 30.2 The Tenant shall not obstruct the flow of light or air to the Property.
- 30.3 The Tenant shall not make any acknowledgement that the flow of light or air to the Property or any other part of the Building or that the means of access to the Building is enjoyed with the consent of any third party.

- 30.4 The Tenant shall immediately notify the Landlord if any person takes or threatens to take any action to obstruct the flow of light or air to the Property.

31. REMEDY BREACHES

- 31.1 The Landlord may having given a minimum of three working days prior notice enter the Property to inspect its condition and state of repair and may give the Tenant a notice of any breach of any of the tenant covenants in this lease relating to the condition or repair of the Property.
- 31.2 If the Tenant has not begun any works needed to remedy that breach within two months following that notice (or if works are required as a matter of emergency, then immediately) or if the Tenant is not carrying out the works with all due speed, then the Landlord may enter the Property and carry out the works needed.
- 31.3 The costs incurred by the Landlord in carrying out any works pursuant to this clause (and any professional fees and any VAT in respect of those costs) shall be a debt due from the Tenant to the Landlord and payable on demand.
- 31.4 Any action taken by the Landlord pursuant to this clause shall be without prejudice to the Landlord's other rights, including those under clause 34.

32. INDEMNITY

The Tenant shall keep the Landlord indemnified against all expenses, costs, claims, damage and loss (including any diminution in the value of the Landlord's interest in the Building and loss of amenity of the Building) arising from any breach of any tenant covenants in this lease, or any act or omission of the Tenant, any undertenant or their respective workers, contractors or agents or any other person on the Property or any other part of the Building with the actual or implied authority of any of them.

33. LANDLORD'S COVENANT FOR QUIET ENJOYMENT

The Landlord covenants with the Tenant that so long as the Tenant pays the rents reserved by and complies with its obligations in this lease, the Tenant shall have quiet enjoyment of the Property without any lawful interruption by the Landlord or any person claiming under the Landlord.

34. CONDITION FOR RE-ENTRY

- 34.1 The Landlord may re-enter the Property at any time after any of the following occurs:

- (a) any rent is unpaid 21 days after becoming payable whether it has been formally demanded or not;
- (b) any breach of any condition of, or tenant covenant, in this lease;
- (c) where the Tenant or any guarantor is a corporation:
 - (i) the taking of any step in connection with any voluntary arrangement or any other compromise or arrangement for the benefit of any creditors of the Tenant or guarantor; or
 - (ii) the making of an application for an administration order or the making of an administration order in relation to the Tenant or guarantor; or
 - (iii) the giving of any notice of intention to appoint an administrator, or the filing at court of the prescribed documents in connection with the appointment of an administrator, or the appointment of an administrator, in any case in relation to the tenant or the guarantor; or
 - (iv) the appointment of a receiver or manager or an administrative receiver in relation to any property or income of the Tenant or guarantor; or
 - (v) the commencement of a voluntary winding-up in respect of the Tenant or guarantor, except a winding-up for the purpose of amalgamation or reconstruction of a solvent company in respect of which a statutory declaration of solvency has been filed with the Registrar of Companies; or
 - (vi) the making of a petition for a winding-up order or a winding-up order in respect of the Tenant or guarantor; or
 - (vii) the striking-off of the Tenant or guarantor from the Register of Companies or the making of an application for the Tenant or the guarantor to be struck-off; or
 - (viii) the Tenant or guarantor otherwise ceasing to exist;
- (d) where the Tenant or any guarantor is an individual:
 - (i) the taking of any step in connection with any voluntary arrangement or any other compromise or arrangement for the benefit of any creditors of the Tenant or guarantor; or
 - (ii) the presentation of a petition for a bankruptcy order or the making of a bankruptcy order against the Tenant or guarantor.

34.2 If the Landlord re-enters the Property pursuant to this clause, this lease shall immediately end, but without prejudice to any right or remedy of the Landlord in respect of any breach of covenant by the Tenant or any guarantor.

35. LIABILITY

- 35.1 At any time when the Landlord, the Tenant or a guarantor is more than one person, then in each case those persons shall be jointly and severally liable for their respective obligations arising by virtue of this lease. The Landlord may release or compromise the liability of any one of those persons or grant any time or concession to any one of them without affecting the liability of any other of them.
- 35.2 The obligations of the Tenant and any guarantor arising by virtue of this lease are owed to the Landlord and the obligations of the Landlord are owed to the Tenant.
- 35.3 In any case where the facts are or should reasonably be known to the Tenant, the Landlord shall not be liable to the Tenant for any failure of the Landlord to perform any landlord covenant in this lease unless and until the Tenant has given the Landlord notice of the facts that give rise to the failure and the Landlord has not remedied the failure within a reasonable time.

36. ENTIRE AGREEMENT AND EXCLUSION OF REPRESENTATIONS

- 36.1 This lease constitutes the entire agreement and understanding of the parties relating to the transaction contemplated by the grant of this lease and supersedes any previous agreement between the parties relating to the transaction.
- 36.2 Nothing in this lease constitutes or shall constitute a representation or warranty that the Property or the Common Parts may lawfully be used for any purpose allowed by this lease.
- 36.3 Nothing in this clause shall, however, operate to limit or exclude any liability for fraud.

37. NOTICES, CONSENTS AND APPROVALS

- 37.1 Except where this lease specifically states that a notice need not be in writing, or where notice is given in an emergency, any notice given pursuant to this lease shall be in writing.
- 37.2 A written notice shall be delivered by hand or sent by pre-paid first class post or recorded delivery. A correctly addressed notice sent by pre-paid first class post shall be deemed to have been delivered at the time at which it would have been delivered in the normal course of the post.

37.3 Section 196 of the Law of Property Act 1925 shall otherwise apply to notices given under this lease.

37.4 Where the consent of the Landlord is required under this lease, a consent shall only be valid if it is given by deed, unless:

- (a) it is given in writing and signed by a person duly authorised on behalf of the Landlord; and
- (b) it expressly states that the Landlord waives the requirement for a deed in that particular case.

If a waiver is given, it shall not affect the requirement for a deed for any other consent.

37.5 Where the approval of the Landlord is required under this lease, an approval shall only be valid if it is in writing and signed by or on behalf of the Landlord, unless:

- (a) the approval is being given in a case of emergency; or
- (b) this lease expressly states that the approval need not be in writing.

37.6 If the Landlord gives a consent or approval under this lease, the giving of that consent or approval shall not imply that any consent or approval required from a third party has been obtained, nor shall it obviate the need to obtain any consent or approval from a third party.

38. GOVERNING LAW AND JURISDICTION

38.1 This lease shall be governed by and construed in accordance with the law of England and Wales ("the Jurisdiction").

38.2 The Landlord, the Tenant and any guarantor irrevocably agree to submit to the exclusive Jurisdiction of the courts of England and Wales over any claim or matter arising under or in connection with this lease or the legal relationships established by it.

39. CONTRACTS (RIGHTS OF THIRD PARTIES) ACT 1999

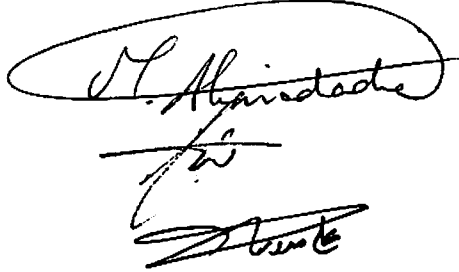
No term of this lease shall be enforceable under the Contracts (Rights of Third Parties) Act 1999 by a third party [but this does not affect any right or remedy of a third party which exists or is available apart from under that Act].

40. LANDLORD AND TENANT (COVENANTS) ACT 1995

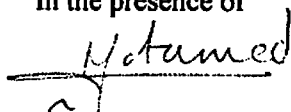
This lease creates a new tenancy for the purposes of the Landlord and Tenant (Covenants) Act 1995.

This document has been executed as a deed and is delivered and takes effect on the date stated at the beginning of it.

SIGNED as a DEED by MAJID)
ALIMADADIAN, ELHAM ALIMADADIAN)
AND BEHNAZ ALIMADADIAN AS)
TRUSTEES OF THE TILELAND)
EXECUTIVE PENSION SCHEME)

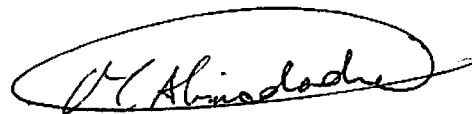
A handwritten signature in black ink, appearing to read 'M. Alimadadian', enclosed within a large, hand-drawn oval.

In the presence of

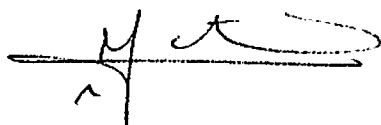
A handwritten signature in black ink, appearing to read 'Motamed', with a horizontal line drawn underneath it.

MARIAM MOTAMED
FLAT 17 BIRLEY LODGE
63 ACACIA ROAD
NW8 6BT

SIGNED as a DEED by MAJID)
ALIMADADIAN Trading As ORTHOSMILE)
- HOUNSLOW)

A handwritten signature in black ink, appearing to read 'M. Alimadadian', enclosed within a large, hand-drawn oval.

In the presence of

A handwritten signature in black ink, appearing to read 'Motamed', with a horizontal line drawn underneath it.

MARIAM MOTAMED
FLAT 17 BIRLEY LODGE
63 ACACIA ROAD
NW8 6BT

Dr M Alimadadian
15 Addison Crescent
London
W14 8JR

Our Ref:

1/26210/Alimadadian/JM

Your Ref:

Date:

8 April 2008

Dear Ali,

8 Netherwood Road, West Kensington, London W14

Thank you for returning me to the Deed of Transfer, duly executed.

I have dated the document 4 June 2008.

I will let you have the Land Transaction Return Form for signature and approval very shortly.

In the meantime, I enclose herewith my firm's Invoice and I would advise that there is a total sum of £12,900.00 payable by way of stamp duty and £220.00 for Land Registry fees making a grand total of £13,496.00 and I shall be grateful if you could let me have a cheque for this sum as soon as possible.

Kind Regards,

Yours sincerely,


TYRONE WALKER

Enc:

14/14/08
paid £13,496-00
chq. No 100681 (Orthosmile
Hounslow).

Dr M Alimadadian
15 Addison Crescent
London
W14 8JR

Our Ref:

Your Ref:

Date:

1/26210/Alimadadian/JM

11 April 2008

Dear Ali,

8 Netherwood Road, West Kensington, London W14

I now enclose herewith the Land Transaction Return Form which I shall be grateful if you could please check and if approved could you please sign in the box at the bottom of page 6.

You will note that I have correctly dated the Deed of Transfer 4 April 2008.

Please return the signed Form to me together with the cheque for the sum of £13,496.00, as soon as possible so that I can then deal with the stamping and registration requirements.

Kind Regards,

Yours sincerely,


TYRONE WALKER

Enc:

Dr M Alimadadian
15 Addison Crescent
London
W14 8JR

Our Ref: 26210/Alimadadian/JM

Date and
Tax Point: 8 April 2008

INVOICE

12256

re: <u>8 Netherwood Road, West Kensington, London W14</u>	Fees and Disbursements	VAT
<p>To Our Professional Charges</p> <p>Relating to taking your instructions in connection with transfer of the above property into a Pension Scheme; preparing the Transfer and acting on completion; dealing with the stamping and registration requirements; advising you throughout; otherwise generally dealing with the matter, including all correspondence.</p> <p>Plus VAT @ 17.5%</p> <p>Land Registry office copy entries</p> <p>Total</p> <p><u>WITH COMPLIMENTS</u></p> <p><u>E & O E</u></p>	<p>£295.00</p> <p>£ 51.63</p> <p>£ 25.00</p> <p><u>£ 4.38</u></p> <p><u>£376.00</u></p>	<p></p> <p>51.63</p> <p>4.38</p>

**Transfer of whole
of registered title(s)**

Land Registry

If you need more room than is provided for in a panel, use continuation sheet CS and attach to this form.

1. Stamp Duty

Place "X" in the appropriate box or boxes and complete the appropriate certificate.

- ☐ It is certified that this instrument falls within category ☐ in the Schedule to the Stamp Duty (Exempt Instruments) Regulations 1987
- ☒ It is certified that the transaction effected does not form part of a larger transaction or of a series of transactions in respect of which the amount or value or the aggregate amount or value of the consideration exceeds the sum of
- ☐ It is certified that this is an instrument on which stamp duty is not chargeable by virtue of the provisions of section 92 of the Finance Act 2001

2. Title Number(s) of the Property *Leave blank if not yet registered.*

3. Property

8 NETHERWOOD ROAD
WEST KENSINGTON
LONDON
W14 OBJ

4. Date

5. Transferor *Give full names and company's registered number if any.*

MAJID ALIMADADIAN

6. Transferee for entry on the register *Give full name(s) and company's registered number, if any. For Scottish companies use an SC prefix and for limited liability partnerships use an OC prefix before the registered number, if any. For foreign companies give territory in which incorporated.*

THE TRUSTEES OF TILELAND EXECUTIVE PENSION SCHEME

Unless otherwise arranged with Land Registry headquarters, a certified copy of the Transferee's constitution (in English or Welsh) will be required if it is a body corporate but is not a company registered in England and Wales or Scotland under the Companies Acts.

7. Transferee's intended address(es) for service (including postcode) for entry on the register *You may give up to three addresses for service one of which must be a postal address but does not have to be within the UK. The other addresses can be any combination of a postal address, a box number at a UK document exchange or an electronic address.*

8 NETHERWOOD ROAD
WEST KENSINGTON
LONDON
W14 OBJ

8. The Transferor transfers the Property to the Transferee

9. Consideration *Place "X" in the appropriate box. State clearly the currency unit if other than sterling. If none of the boxes applies, insert an appropriate memorandum in the additional provisions panel.*

- ☒ The Transferor has received from the Transferee for the Property the sum of *In words and figures.*
£430,000.00 (FOUR HUNDRED AND THIRTY THOUSAND POUNDS)
- ☐ *Insert other receipt as appropriate.*
- ☐ The transfer is not for money or anything which has a monetary value

10. The Transferor transfers with Place "X" in the appropriate box and add any modifications.

☒ full title guarantee ☐ limited title guarantee

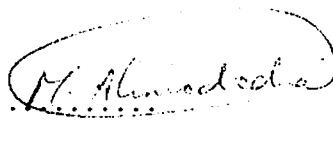
11. Declaration of trust Where there is more than one Transferee, place "X" in the appropriate box.

- ☐ The Transferees are to hold the Property on trust for themselves as joint tenants
☐ The Transferees are to hold the Property on trust for themselves as tenants in common in equal shares
☐ The Transferees are to hold the Property Complete as necessary.

12. Additional provisions Insert here any required or permitted statements, certificates or applications and any agreed covenants, declarations, etc.

13. Execution The Transferor must execute this transfer as a deed using the space below. If there is more than one Transferor, all must execute. Forms of execution are given in Schedule 9 to the Land Registration Rules 2003. If the transfer contains Transferee's covenants or declarations or contains an application by the Transferee (e.g. for a restriction), it must also be executed by the Transferee (all of them, if there is more than one).

SIGNED as a Deed by the said)
MAJID ALIMADADIAN in the)
presence of :-)



Witness Name MARJAN MOHAMMEDI

Address FLAT 17, BRILEY LODGE, 63, AZACIA RD, KNOX NW7 6BJ

Occupation DENTIST



Dr. M. Alimadadian & Associates

BDS(L'pool), MSc(Lond), FDS, M.Orth. RCS(Edin),
FDS, D.Orth., M.Orth. RCS(Eng)

14/04/2008

Dear Tyrone,

11: 8 Northwood Rd, W14 0BJ

Please find enclosed a cheque for the sum of £13,496-
together with the signed Land Transaction Return form.

I've noticed on page 5, Section 52, the full name
of the purchaser is not written due to the lack of
space. Perhaps we should write the rest of the
name underneath the boxes.

Kind regards,

Ali.

For official use only

Your transaction return

How to fill in this return

The guidance notes that come with this return will help you answer the questions.

- Write inside the boxes. Use black ink and CAPITAL letters.
- If you make a mistake, please cross it out and write the correct information underneath.
- **Leave blank any boxes that don't apply to you** – please don't strike through anything irrelevant.
- Show amounts in whole pounds only, rounded down to the nearest pound. Ignore the pence.

- Fill out the payslip on page 7.
- Do not fold the return. Send it back to us unfolded in the envelope provided.
- **Photocopies are not acceptable.**

If you need help with any part of this return or with anything in the guidance notes, please phone the Stamp Taxes enquiry line on **0845 603 0135**, open 8:30am to 5:00pm Monday to Friday, except Bank Holidays. You can get further copies of this return and any supplementary returns from the Orderline on **0845 302 1472**.

Starting your return

ABOUT THE TRANSACTION

1 Type of property

02 Enter code from the guidance notes

2 Description of transaction

F Enter code from the guidance notes

3 Interest transferred or created

FP Enter code from the guidance notes

4 Effective date of transaction

04 04 2008

5 Any restrictions, covenants or conditions affecting the value of the interest transferred or granted? Put 'X' in one box

Yes

X

No

If 'yes' please provide details

6 Date of contract or conclusion of missives

+

7 Is any land exchanged or part-exchanged?

Put 'X' in one box

Yes

X

No

If 'yes' please complete address of location
Postcode

House or building number

Rest of address, including house name, building name
or flat number

8 Is the transaction pursuant to a previous option agreement? Put 'X' in one box

Yes

X

No

+

ABOUT THE TAX CALCULATION

- 9 Are you claiming relief? Put 'X' in one box

Yes

X No

If 'yes' please show the reason

Enter code from the guidance notes

Enter the charity's registered number, if available, or the company's CIS number

For relief claimed on part of the property only, please enter the amount remaining chargeable

- 10 What is the total consideration in money or money's worth, including any VAT actually payable for the transaction notified?

430000.

- 11 If the total consideration for the transaction includes VAT, please state the amount

- 12 What form does the consideration take?

Enter the relevant codes from the guidance notes

30

- 13 Is this transaction linked to any other(s)?

Put 'X' in one box

Yes

X No

Total consideration or value in money or money's worth, including VAT paid for all of the linked transactions

- 14 Total amount of tax due for this transaction

12900.

- 15 Total amount paid or enclosed with this notification

12900.

Does the amount paid include payment of any penalties and any interest due? Put 'X' in one box

Yes

X No

ABOUT LEASES

If this doesn't apply, go straight to box 26 on page 3.

- 16 Type of lease

Enter code from the guidance notes

- 17 Start date as specified in lease

- 18 End date as specified in lease

- 19 Rent-free period

Number of months

- 20 Annual starting rent inclusive of VAT (actually) payable

End date for starting rent

Later rent known? Put 'X' in one box

Yes

No

- 21 What is the amount of VAT, if any?

- 22 Total premium payable

- 23 Net present value upon which tax is calculated

- 24 Total amount of tax due - premium

- 25 Total amount of tax due - NPV

Check the guidance notes to see if you will need to complete supplementary return 'Additional details about the transaction, including leases'. SDLT4.

+



308321513MC

+

ABOUT THE LAND including buildings

Where more than one piece of land is being sold or you cannot complete the address field in the space provided, please complete the supplementary return 'Additional details about the land', SDLT3.

26 Number of properties included

1

27 Where more than one property is involved, do you want a certificate for each property? Put 'X' in one box

Yes

X

No

28 Address or situation of Land

Postcode

W14 0BJ

House or building number

8

Rest of address, including house name, building name or flat number

NETHERWOOD ROAD
WEST KENSINGTON
LONDON

Is the rest of the address on the supplementary return
'Additional details about the land', SDLT3?
Put 'X' in one box

Yes

X

No

ABOUT THE VENDOR including transferor, lessor

34 Number of vendors included (Note: if more than one vendor, complete boxes 45 to 48)

1

35 Title Enter MR, MRS, MISS, MS or other title
Note: only complete for an individual

DR

36 Vendor (1) surname or company name

ALIMADADIAN

37 Vendor (1) first name(s) Note: only complete for an individual

MAJID

29 Local authority number

5390

30 Title number, if any

NGL152607

31 NLPG UPRN

32 If agricultural or development land, what is the area (if known)? Put 'X' in one box

Hectares
Area

Square metres

33 Is a plan attached? Please note that the form reference number should be written/displayed on map. Put 'X' in one box

Yes

X

No

+



ABOUT THE VENDOR CONTINUED

39 Agent's name

41 Agent's DX number and exchange

40 Agent's address
Postcode

42 Agent's e-mail address

Building number

Rest of address, including building name

43 Agent's reference

44 Agent's telephone number

ADDITIONAL VENDOR

Details of other people involved (including transferor, lessor), other than vendor (1). If more than one additional vendor please complete supplementary return 'Land Transaction Return - Additional vendor/purchaser details', SDLT2.

45 Title Enter MR, MRS, MISS, MS or other title
Note: only complete for an individual

48 Vendor (2) address

Put 'X' in this box if the same as box 38.

If not, please give address below

Postcode

46 Vendor (2) surname or company name

House or building number

47 Vendor (2) first name(s)
Note: only complete for an individual

Rest of address, including house name, building name
or flat number



+

ABOUT THE PURCHASER *(including transferred, if so)*

- 49 Number of purchasers included (Note: if more than one purchaser is involved, complete boxes 65 to 69)

1

- 50 National Insurance number (purchaser 1), if you have one. Note: only complete for an individual

- 51 Title Enter MR, MRS, MISS, MS or other title
Note: only complete for an individual

- 52 Purchaser (1) surname or company name

THE TRUSTEES OF
F TILELAND

- 53 Purchaser (1) first name(s)
Note: only complete for an individual

- 54 Purchaser (1) address

Put 'X' in this box if the same address as box 28.

If not, please give address below
Postcode

W14 0BJ

House or building number

8

Rest of address, including house name, building name
or flat number

NETHERWOOD ROAD
WEST KENSINGTON
LONDON

- 55 Is the purchaser acting as a trustee? Put 'X' in one box

Yes

X

No

- 56 Please give a daytime telephone number - this will help us if we need to contact you about your return

- 57 Are the purchaser and vendor connected?

Put 'X' in one box

Yes

X

No

- 58 To which address shall we send the certificate?

Put 'X' in one box

Property (box 28)

Purchaser's (box 54)

X

Agent's (box 61)

- 59 I authorise my agent to handle correspondence on my behalf. Put 'X' in one box

X

Yes

No

- 60 Agent's name

WALKERS
SOLICITORS

- 61 Agent's address

Postcode

TW3 1JS

Building number

06

Rest of address, including building name

RED LION HOUSE
ALEXANDRA ROAD
HOUSLOW
MIDDLESEX

- 62 Agent's DX number and exchange

DX 3503 HOUSLOW

- 63 Agent's reference

26210 ALIMADADI

- 64 Agent's telephone number

02 0857 22691

+

+

ADDITIONAL PURCHASER

Details of other people involved (including transferee, lessee), other than purchaser (1). If more than one additional purchaser, please complete supplementary return 'Land Transaction Return - Additional vendor/purchaser details', SDLT2.

65 Title Enter MR, MRS, MISS, MS or other title
Note: only complete for an individual

68 Purchaser (2) address

Put 'X' in this box if the same as purchaser (1) (box 54).

If not, please give address below

Postcode

66 Purchaser (2) surname or company name

House or building number

67 Purchaser (2) first name(s)
Note: only complete for an individual

Rest of address, including house name, building name
or flat number

69 Is purchaser (2) acting as a trustee? Put 'X' in one box

Yes

No

ADDITIONAL SUPPLEMENTARY RETURNS

70 How many supplementary returns have you enclosed with this return? Write the number in each box. If none, please put '0'.

01

Additional vendor/purchaser details, SDLT2

01

Additional details about the transaction, including leases, SDLT4

00

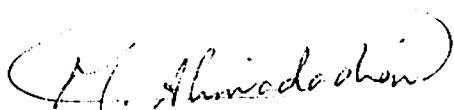
Additional details about the land, SDLT3

DECLARATION

71 The purchaser(s) must sign this return. Read the guidance notes in booklet SDLT6, in particular the section headed 'Who should complete and sign the Land Transaction Return?'.

If you give false information, you may face financial penalties and prosecution.

The information I have given on this return is correct and complete to the best of my knowledge and belief.



Please keep a copy of this return and a note of the unique transaction reference number, which is in the 'Reference' box on the payslip.

Finally, please send your completed return to:

HM Revenue & Customs, Stamp Taxes/SDLT, Comben House, Farriers Way, NETHERTON, Merseyside, Great Britain, L30 4RN, or the DX address is: Rapid Data Capture Centre, DX725593, Bootle 9

Please don't fold it - keep it flat and use the envelope provided. Fill out the payslip on the next page and pay in accordance with the 'How to pay' instructions.

+

How to pay



Please allow enough time for payment to reach us by the due date. We suggest you allow at least 3 working days for this.

MOST SECURE AND EFFICIENT

We recommend the following payment methods. These are the most secure and efficient.



1. Direct Payment

Use the Internet or telephone to make payment. Provide your bank or building society with the following information

- payment account
- sort code 10-50-41
- account number 23456000
- your reference as shown on the payslip.



2. BillPay

You can pay by Debit Card over the Internet. Visit www.billpayment.co.uk/hmrc and follow the guidance.



3. At your bank

Take this form with payment to your bank and where possible to your own branch. Other banks may refuse to accept payment. If paying by cheque, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY'.



4. At a Post Office

Take this form with your payment to any Post Office. If paying by cheque, make your cheque payable to 'POST OFFICE LTD'. The Post Office also accept payment by Debit Card.



5. Alliance & Leicester Commercial Bank Account

Alliance & Leicester Commercial Bank customers can instruct their bank to arrange payment.

OTHER PAYMENT METHODS



By post

If you use this method

- Make your cheque payable to 'HM REVENUE & CUSTOMS ONLY'.
- Write your payslip reference after 'HM REVENUE & CUSTOMS ONLY'.
- Send the payslip and your cheque, both unfolded, in the envelope provided to HM Revenue & Customs SDLT Netherton Merseyside L30 4RN

By DX

As above, but send to Rapid Data Capture Centre DX725593 Bootle 9

FURTHER PAYMENT INFORMATION

You can find further payment information at www.hmrc.gov.uk/howtopay



Alliance & Leicester Trans cash
COMMERCIAL BANK
Bootle Merseyside GIR OAA

Payslip



HM Revenue & Customs

bank giro credit

Reference

159
209
24
308321513MC

Credit account number

610 5041

£

Amount due
(no fee payable at PO counter)
CHEQUE ACCEPTABLE

--	--	--

By transfer from Alliance & Leicester account number

--	--	--

For official use only

CASH

CHEQUE

£

BANK OF ENGLAND
HEAD OFFICE COLLECTION A/C
HM REVENUE & CUSTOMS

10-50-41

Name _____

Signature _____ Date _____

Shier's stamp and initials

DLT1/P

Please do not fold this payslip or write or mark below this line

308321513MC &7246105041 000000000 74 X

Dr M Alimadadian
The Kensington Orthodontic Clinic
8 Netherwood Road
West Kensington
London
W14 OBJ
FAX: 020 7602 0333

Our Ref:

Your Ref:

Date:

1/20001/Misc/JM

04 March 2010

Dear Ali,

8 Netherwood Road, West Kensington London W14

Thank you for your letter dated 23 February 2010, together with the enclosures sent therewith, and the contents of which I note.

Unfortunately, I have been busy at Court for most of the last week or so and I have not yet managed to retrieve your file in connection with the above matter from storage.

I have, however, been able to obtain the firm's accounts records and I enclose herewith a copy of the Ledger relating to this matter from which you will note the figures shown thereon accord entirely with the copy correspondence that you have sent to me dated April 2008.

You will note that the stamp duty of £12,900.00 was paid to the Inland Revenue on 29 April 2008 and that the Land Registry fees of £220.00 have also been paid.

This leads me to the conclusion that the stamp and registration requirements must have been concluded.

I will now apply to the Land Registry for a copy of the relevant entries to check that the registration took place and I will advise you further in respect of this matter during the course of the next seven days.

Kind Regards,

Yours sincerely,


TYRONE WALKER

Enc:

Dr M Alimadadian
15 Addison Crescent
London
W14 8JR

"
F.A.A. Gavin McCloskey"

Our Ref:

Your Ref:

Date:

1/26210/Alimadadian/JM

22 April 2010

Dear Ali,

8 Netherwood Road, West Kensington London W14

Please find enclosed herewith a copy of my letter of today to H M Revenue & Customs, the contents of which I trust you will find self-explanatory.

There has clearly been an error here by H M Revenue & Customs because the Stamp Duty was paid back in April 2008.

What appears to have happened is because we did not hear from H M Revenue and Customs with the necessary documentation that we needed in order to complete the registration formalities at the Land Registry, we submitted another set of documentation bearing a different reference number but we did not pay the Stamp Duty again, for obvious reasons.

They have then proceeded to issue the Land Transaction Return Certificate on the first set of documentation but this then leaves the second set of documentation with the Stamp Duty unpaid but this obviously needs to be cancelled off against the payment made in respect of the first set of documentation.

As you can see, we have done nothing wrong in this matter and have complied fully with the requirements in respect of the payment of Stamp Duty etc.

I shall be in touch with you again once I have heard from H M Revenue & Customs with confirmation that they have cancelled the alleged liability.

Kind Regards,

Yours sincerely,


TYRONE WALKER

H M Revenue & Customs
Birmingham Stamp Office
9th Floor – City Centre House
30 Union Street
Birmingham
B2 4AR

1/26210/Alimadadian/JM

22 April 2010

Dear Sirs,

Dr M Alimadadian
8 Netherwood Road, London W14 OBJ
Reference Number: 502586106MK

We act on behalf of the above named in connection with the above property.

Our client has received a Notice from you dated 26 March 2010 (copy herewith) advising that there is Stamp Duty owing of £12,900.

This is a mistake on your part.

We enclose herewith a copy of a Land Transaction Return Certificate bearing reference 308321513MC under which the Stamp Duty in the sum of £12,900.00 was paid back in April 2008.

Therefore, the Stamp Duty in respect of this transaction had already been paid.

It may be that we lodged another set of Forms with you when we did not receive the Land Transaction Return Certificate in respect of the forms originally lodged but we would not have paid a second set of Stamp Duty as this had already been paid on the first Forms lodged with you.

You will need to link up the above mentioned references so that you then cancel the liability which is now being claimed because it has already been paid.

Can we please hear from you in response to this letter by way of confirmation that this matter has now been resolved and please do not write to our client again about it as this is becoming embarrassing as it clearly due to a mistake that you have made.

We await hearing from you.

Yours faithfully,

Walkers

Enc: