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With reference to the taxation on 23 February 2010, I would advise that my decision turned upon Para. 17(1)(a) of The Advice and Assistance (Scotland) Regulations.

I took the view that, while understanding the agents stance that it might be good practice from an administrative angle, and there is much to be said for pulling the notes of the meeting into the form of a statement quickly while fresh in the mind, it was not necessary to draft the statement at that stage.

As it transpired, the statement turned out to be unnecessary at all. That was known to the agent within seven days of the interview and, having regard to economy, that was not a long period to have postponed drafting the statement.

J M Murphy
Auditor of Court
Kirkcaldy

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Dear Mr Murphy,

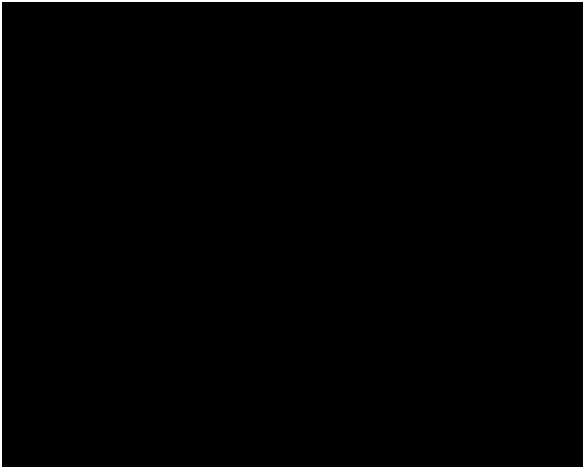
I refer to the above Taxation which you conducted this morning and where I represented the Legal Aid Board and Miss Cockburn represented her firm Cockburn McGrane.

I forgot to ask you at the end for a brief written note detailing your decision. It may be that you produce one as a matter of course but some Auditors only produce one on request. As I have never appeared before you for a Taxation I am unsure as to your usual practice.

It would be helpful to have such a note for any future taxations that may arise concerning similar issues and I would also ensure that Miss

Cockburn received a copy.

Many thanks



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