From: Sent:

Willie Gallagher 02 July 2007 15:29

To:

david_mackay@

Subject:

FW: Efficiency review - PRIVATE & CONFIDENTIAL

Attachments:

Efficiencyreviewsummary.xls

This is what makes the pain worthwhile!

From: Stewart McGarrity Sent: 02 July 2007 10:54

To: Willie Gallagher; Graeme Bissett; Steven Bell; Matthew Crosse; Susan Clark; Geoff Gilbert; Jim McEwan; Colin

McLauchlan

Cc: Miriam Thorne

Subject: Efficiency review - PRIVATE & CONFIDENTIAL

PRIVATE & CONFIDENTIAL

Dear All (from the piano player),

Attached is the current state of play as I see it on the review of tram cost against the latest Project Managers' reports which in turn reflect potential variances in costs (compared to the DFBC budgets) which have not been through the Change Control process. These estimates and have been opened up to challenge over the past couple of weeks.

If you have questions or disagree with any of this can you please call me on

Regards,

Stewart

Stewart McGarrityFinance & Performance Director

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