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**From:** Steven Bell  
**Sent:** 18 May 2011 17:56  
**To:** Dave Anderson  
**Cc:** Nolan, Brandon; Richard Jeffrey; 'vicemery'; Alan Coyle  
**Subject:** RE: Separation Costs  
**Attachments:** FW: Separation

**Legally Privileged and FOI(S)A Exempt**

Dave,

After mediation, Vic asked us to prepare arrangements to seek to get independent validation of the Separation Estimates originally discussed and prepared by tie and our advisors. This was discussed with McGrigors and originally PWC to build on work previously compiled and being finished off by Cyril Sweett.

PWC were too expensive and McGrigors had confirmed that they could arrange the necessary forensic accounting analysis of Cyril Sweett work and provide the legal report associated with this. It was discussed as far back as 19 April at McGrigors offices and there is a follow up meeting planned tomorrow to ensure McGrigors have or understand all of the Cyril Sweett information. I attach a follow up email for your reference.

I have already confirmed with Brandon that he is providing this report to CEC and tie and that we need to close it off very quickly to inform the Council before the end of June.

Alan Coyle has a meeting arranged to discuss with Colin Smith, McGrigors (Brandon) and myself tomorrow morning to tackle and get everyone up to the same position given the Council motion from the meeting on 16 May.

I suggest we report back to you after that meeting.

Regards

Steven

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**From:** Dave Anderson [<mailto:Dave.Anderson@edinburgh.gov.uk>]  
**Sent:** 18 May 2011 14:36  
**To:** Steven Bell  
**Subject:** Separation Costs

Steven I've picked up a story that tie has instructed McGrigors and PWC to carry out a review of the costs of project separation building on the Cyril Sweett work. Is this the case and if so when was it instructed and on what terms? Thanks Dave

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