

27 February 2009

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Our ref
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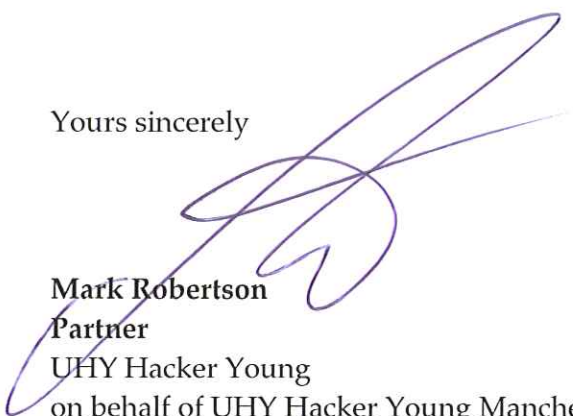
Dear Giampiero

BRIAN SIMPSON MEP
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2008

In our opinion, they comply with the rules on the use of allowances as set out in Articles 13 and 14 of the European Parliament rules governing the payment of expenses and allowances to a Member, and the guidance note on the use of expenses adopted by the European Parliamentary Labour Party.

If you have any queries please do not hesitate to contact our office.

Yours sincerely



Mark Robertson
Partner
UHY Hacker Young
on behalf of UHY Hacker Young Manchester LLP

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