

42B Queens Road
Wimbledon
London SW19 8LR

20 October 2008

Mr Richard Walford
Gilbert Stephens Solicitors
15-17 Southernhay East
Exeter EX1 1QE

Dear Mr Walford,

Re: The Estate of Graham Sheppard (Claim HC07C01317)
Your client: Margaret Sheppard

I refer to the alleged invoice you sent to me purporting to be for my father's hiring of a tractor-topper for 6 November 2004, which should relate to his hiring the mower on 11 October 2004. It is very clear that A4 Hire has been helping your client.

Here is the chronology of the contact I had with A4 Hire starting in February 2004:

Date	Occurrence
14/02/07	IS called at A4 Hire in Hungerford. Paul Folland, owner of A4 Hire, said he would send my father's account.
15/02/07	IS follow e-mail to Paul Folland. Nothing was heard, no account was sent.
1/10/07	e-mail to PF requesting my father's account again.
2/10/07	e-mail from Denise Gaines, A4 Hire Accounts Administrator, with Graham Sheppard's account, showing entry dated 10/11/04
2/10/07	IS e-mail asks DG to check for inputting error
3/10/07	DG e-mail to IS saying she started at A4 Hire in Oct 06, that it would be "extremely difficult" to trace the paper documents as they would be in storage, and that the system in 2004, Hiremate, had been updated to Sage. Added that it "could not have been human error."
4/10/04	IS e-mail to DG requesting original paperwork, and item hired.
9/10/07	IS e-mail to DG: Graham & Margaret were in Dublin 9-11 November 2004. "Very likely" 10/11/04 should read 11/10/04.
9/10/07	IS e-mail to PF explaining the situation.
16/10/07	e-mail from DG: "The invoice was raised on 10 th November. It could be that someone else ordered the goods for him but that is the date the system states, this is for goods not payment. The payment made was a VISA payment on 2 nd December 2004."
16/10/07	e-mail IS to DG: "I am certain that my father travelled up via Hungerford on 11/10/04"; "Is it possible there was an inputting error in Hiremate?". Have Abbey Bank Statement showing GS/MS in Dublin 10/11/04.
16/10/07	e-mail from DG: "We are not saying your father was here on 10 th November, just that that was the date that the invoice was raised. It is extremely unlikely to be a complete month out but I

	am afraid that there would be no way of confirming this either way now."
16/10/07	IS e-mail to DG again asking her to confirm what was hired.
16/10/07	IS e-mail to DG asking for copy of original payment invoice from 2 December 2004.
16/10/07	IS e-mail to Gaye Matthews (Accountant): "...the error has been transferred to Sage. The software company behind Hiremate [Advatech] says that the date is input manually though, so it could be just human error. I guess the original paperwork would clear it up, but I doubt I can be sure it will be genuine."
17/10/07	IS received e-mail from Paul Folland: "...was for a tractor/topper £146.88 paid 29/11/04."
17/10/07	IS e-mail to DG: "I remember my Dad saying he's had to hire a tractor to cut the grass at Inkpen because it had got so bad, but hadn't connected it with this occasion - I just remember he said he went to Inkpen on his way to London. He definitely did the cutting himself, rather than getting someone else to do it. He was quite ill but still independently minded! So I guess it must have been 11/10 not 10/11."
29/10/07	IS calls in at A4 Hire, told nobody there remembers GS hiring the mower.
30/10/07	IS e-mail to PF requesting original paperwork
31/10/07	e-mail from Aston Piper to IS: "For the record I was in Zambia on 11 th October 2004."
8/11/07	IS e-mail to DG requesting copy invoice again. "There is no doubt it should be 11/10/04 as I recall it was the reason my father was so uncomfortable sitting down when I saw him then following afternoon. He shouldn't really have been using the mower only ten weeks after his operation, and I'm certain now that he said sitting on the tractor was the reason."
14/11/07	e-mail from DG to IS: "It is not possible to alter things [in Sage] without an audit trail.... As a solicitor you are aware that the date on an invoice is also the tax (VAT)... it is impossible to alter the date on Hiremate..." Note: I am NOT a solicitor and never even mentioned I was studying law to anyone at A4 Hire; Advatech confirmed to Stan Baring (Solicitor) that it was possible to alter dates in Hiremate and there is no trace (unlike in Sage).
15/11/07	e-mail PF to IS: "I don't even remember meeting Margaret and was saddened when she informed me of Graham's death. In fact, I was embarrassed when I put my foot in it and her if Graham was her brother!" etc Denise has "given as much time and effort to your requests as possible, particularly as she has been trawling through paperwork that related to business that we conducted well before she joined us." "I'm sure that Graham would be horrified with events since his death..."
16/11/07	e-mail IS to PF: "All she [Margaret] had to do was to agree to talk, at any stage, and we could have quickly resolved things." "Every month that goes by the whole thing becomes clearer, and

	placing the hiring of the tractor was part of that and is now for me irrefutable, because I remember it."
16/11/07	e-mail to IS from Stan Baring (Solicitor): "By the way I think Margaret and her solicitors are diverted to fire-fighting to try to cover up the A4 Hire account. A4 Hire has claimed that dates could not be changed in Hiremate and they could not have been entered incorrectly, but Hiremate itself [Advatech] already told me that they could have been altered manually with there being no trace of this. I am awaiting written confirmation of this."
19/11/07	e-mail IS to Stan Baring: "...I recognise this entry (in its correct form) as the occasion when the grass had become too long because Aston Piper (who usually cut the grass with the mower) was away in Zambia, so my father had to hire a tractor. There was no other occasion around that time that this could have happened. It is also highly unlikely that he would have wanted to cut the grass in mid-November."
20/11/07	e-mail IS to Paul Folland: "I will be down in Hungerford again in the next few days if you are around."
3/12/07	e-mail from Stan Baring to IS: "It was confirmed [by Advatech] that the information is keyed in manually and therefore human error can arise."
3/12/07	e-mail IS to SB: "A4 Hire transferred its system over to Sage at the beginning of 2007, thus the account printout was from Sage. I believe the error happened in Hiremate when entered on 11/10/04."
10/12/07	IS called in at A4 Hire: Paul Folland showed IS screen of old Hiremate system showing hire was (allegedly) weekend of 5-6 November 2004 (even though he only charged the one-day rate).
10/12/07	e-mail from IS to Helen & John Lavender: "Driving back I realised that I could have been duped! My memory that Dad had been cutting the grass and had hired a tractor is actually fairly strong, although not totally clear. But I am not convinced that the show put on by Paul, who runs A4 Hire....why didn't their accounts person Denise tell me that ages ago..." etc
11/12/07	e-mail IS to Stan Baring: "A4 Hire was quite confusing yesterday, I am not sure if I am further forward but they still haven't produced an original paper invoice as requested. There is something very strange about their behaviour, ever since I first asked for the account in February."
11/12/07	e-mail IS to PF: "I am somewhat baffled though because of what Denise has said along the way without ever mentioning what you told me yesterday."
5/1/08	e-mail IS to DG: "Please could you arrange for me to be sent a copy of the invoice relating to my Dad's hiring of the tractor/topper in 2004? - I believe he paid at the end of November/early December 2004...."
8/1/08	e-mail from PF to DG copied to IS: "As explained to Ian last month, it's not possible to reprint invoices from the old system as it requires a dot matrix printer, which we no longer have."

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	This is why I invited Ian to come and look at the information regarding this invoice on our screen. This is now the only way to view all information from the DOS version of Hiremate."
24/1/08	e-mail IS to DG: "If you cannot provide a paper invoice for the transaction ...could I please have written confirmation from the A4 Hire accountants that there would be no paper invoice in the archives? [No reply].
25/4/08	e-mail IS to DG: "Please could you remind me of the screen readout from Hiremate for my father's account?" [No reply]
25/4/08	e-mail IS to DG summing up the contradictions in 2007, reasserting belief that my recollection was correct [No reply].
24/7/08	Letter from IS to Richard Walford (solicitor for Margaret) requesting site of diary between Rome trip and mid-November, relative to A4 Hire record (which was enclosed).
28/7/08	Letter from Richard Walford: "With regard to the account from A4 Hire Ltd, is it not more likely that the date stated in the records is correct? Often the simplest explanation turns out to be where the truth lies." [Nothing else said of it.]
18/8/08	Ian Sheppard Witness Statement includes recollections relating to tractor/mower and has as an exhibit the A4 Hire Account.
4/9/08	IS serves Witness Summary on Denise Gaines, A4 Hire., confirming that the hearing would be two days during the week of 3 November 2008.
9/10/08	IS e-mail to DG: "I still do not have a Court date but it will be the week of 3 November."
9/10/08	DG e-mail to IS: "You mentioned the possible Court date. Unfortunately there is an issue with the week of 3 November as I am out of the country from Monday of that week on holiday."
9/10/08	Letter from Richard Walford of Gilbert Stephens enclosing supposed 'invoice' purporting to show tractor/topper hire on 6 November 2004. Clearly just a print-out from the erroneous A4 Hire Hiremate DOS system.
13/10/08	IS e-mail to DG: "I am now in no doubt that my father did hire the tractor-topper on 11 October 2004 and not 10 November 2004, and that my initial recollections in this matter, as relayed to you last year, were correct. This is because precipitation data very clearly shows that rain came in on the evening of 11 October 2004 after it had been dry for several days... in stark contract it was wet and/or raining in Southern England over the weekend of 5-6 November 2004." etc
14/10/08	IS sends Gilbert Stephens precipitation data for Farnborough, Swindon, Reading, Bath and high Wycombe showing same very clear distinction between 11/10/04 and 5-6 November 2004.

Yours sincerely,


Ian Sheppard

Encl: All e-mails referred to above.

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