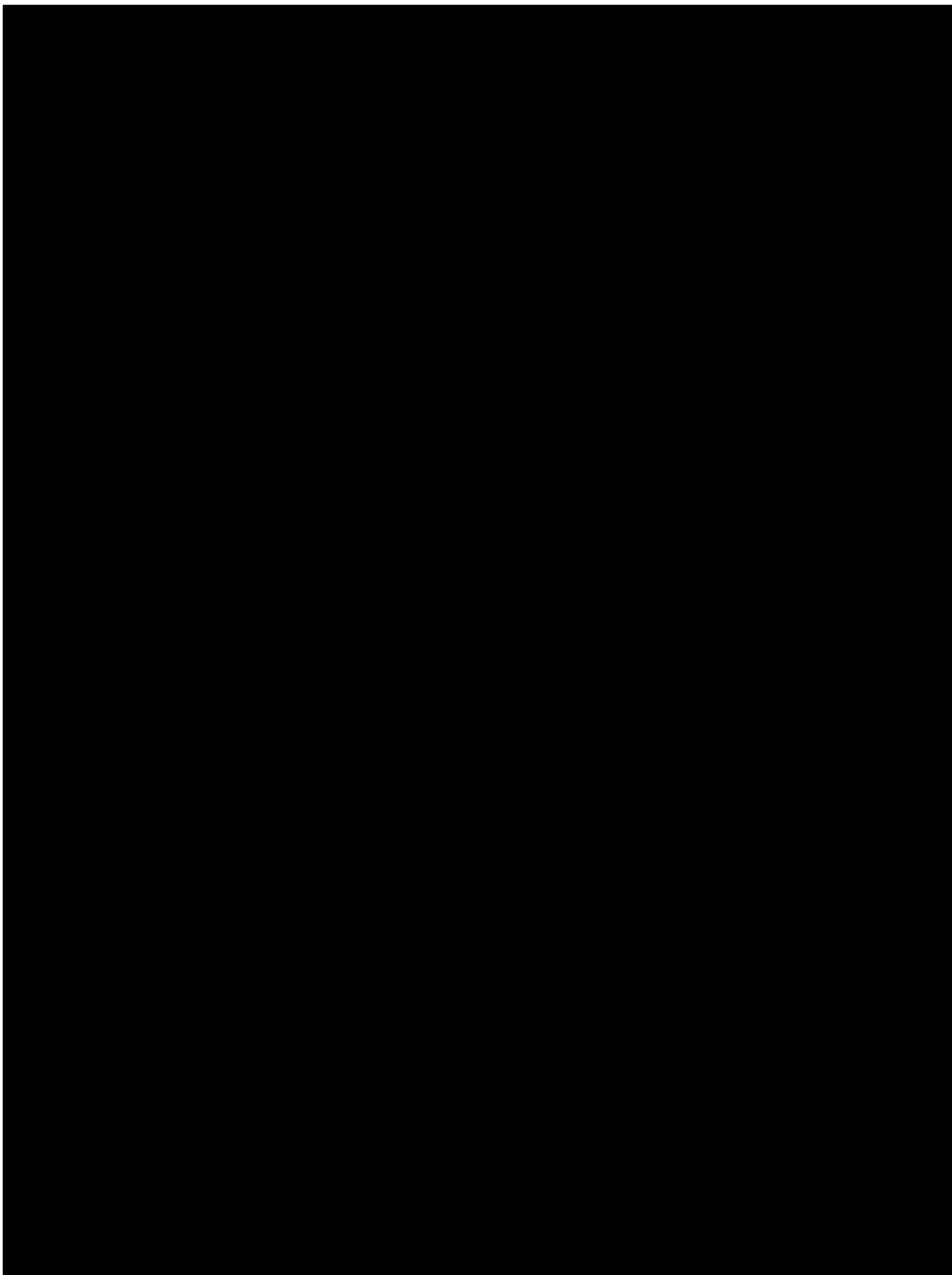


RESPONSE TO DAN NIEDLE LETTER OF 17 JUNE 2024

1. Please see below my response to your correspondence of 17 June 2024.



- j. Moreover, I was declared bankrupt in 2018. Your contention that “*he has historically denied connections to other entities that it turns out he controls*” is irrelevant in the face of that fact and its consequences. You appear to seek to impute a bankruptcy offence. Again, that would be a serious matter of libel, for which damage is presumed.

I respond as follows, using your numbering, to other paragraphs:

3.

- (a) You are wilfully mischaracterizing what was written. I did not deny the fact of the ruling. I denied your characterisation of its basis.
- (b) You are wilfully mischaracterizing what I wrote. I did not deny the fact of the ruling. I denied your characterisation of its basis.
- (c) You are wilfully mischaracterizing what I wrote. I responded to your false allegation that I had been subject to a CRO for suing the Law Society.
- (d) You are wilfully mischaracterizing what It wrote. You wrote “You responded by suing the Law Society and the SRA in at least two jurisdictions in the US, without success.” I noted that was false. I correctly noted that he sued in only 1 US jurisdiction. **You now appear to admit your error.**
- (e) I have stated my position to you. **You publish at your own risk if you rely on a dictum from a case, which actually related to other proceedings.**
- (f) The costs order was made in interlocutory proceedings before the Master of the Rolls. **You publish at your own risk if you rely on a dictum from a case, which actually related to other proceedings.**
- (g) I have stated my position. **You publish at your own risk if you rely on misreading the sources.**
- (h) Those were nominee shareholdings, as correctly stated in his bankruptcy asset disclosures and accepted by the bankruptcy trustees. A nominee is entitled to deny “ownership” in the economic sense that you were plainly using it.
- (i) Again, **you publish at your own risk if you rely on misreading the sources.**
- (j) You are wrong in law. I was released from bankruptcy. That is actually a statutory condition of the imposition of bankruptcy restrictions.
- (k) You are wilfully mischaracterizing what I wrote. I correctly noted the position at (j) above.
- (l) The IRS withdrew its case in Federal Court. That is a fact. Again, **you publish at your own risk if you rely on misreading the sources.** Moreover, I was never subject to any amended or discovery assessment for tax in this jurisdiction in relation to the tax properly paid on my drawings from Baxendale Walker LLP.
- (m) The above is repeated.
- (n) The above is repeated.
- (o) The loan was just £3.8 million, not £7 million. The difference was contested interest on the loan.

The next case you refer to states these facts. **You publish at your own risk if you rely on misreading the sources.**

- (p) I was a nominee for the assignee. That does not appear in the case report, as the matter was not relevant to the issue to be decided. **You publish at your own risk if you rely on misreading the sources.**
- (q) I have stated my position. **You publish at your own risk if you rely on misreading the sources.**
- 4. There is no succession of false statements. There is merely your misreading of sources and attempt to deny facts and necessary consequences of law.
- 5. See point 4 above.

PBW's relationship with Minerva and other entities

- 6. Your comment is noted and denied.
- 7. You say:

“I asked about the fees received by PBW and associated entities for promoting tax avoidance structures. PBW denies he ever promoted tax avoidance structures, claims there is such a thing as the “Minerva” community, and says that the fees “others in the community” made were nothing to do with PBW, and were outside his knowledge.”

Of that:

- a. This allegation has already been answered (i) by reference to the history of Baxendale Walker LLP; (ii) my bankruptcy and its necessary legal consequences.
- b. The cases that you refer to in sub-headings are all cases which refer to the tract of time when Baxendale Walker LLP was in being (up to 2013). They do not have any relevance to the position 10 years later, with a 2018 bankruptcy intervening.
- 8. See 7 above.
- 9. See 7 above

Whether to believe PBW or HMRC

- 10. It is not a matter of belief. It is a matter of facts and their legal consequences.
- 11. The premise of your “opinion” is vitiated by all the errors which you have repeated.
- 12. Paragraphs (a) and (b) are repetition. Paragraph (c) is nonsensical. Paragraph (d) is not understood. There is no significance to the matters stated. Of Paragraph (e) so you say, without identifying any source. In any event, upon defence of a libel action, it for you to prove the matter, which you cannot by reliance upon inadmissible hearsay. Paragraph (f) is wrong.
 - a. Further of that, you appear to be confused between: (i) repeating what a case report says, which is not subject to an action in defamation; (ii) seeking to rely on a case report for your allegations of the truth of matters referred to in that case report.
 - b. All of the cases which you cite would be inadmissible in court to prove the truth of matters in relation to which you were alleged to have committed libel. The rule in *Hollington v*

Hewthorne applies.

- c. **So, you will be making at your own risk defamatory statements: (i) about the truth of matters referred to in case reports; (ii) seeking to link your unprovable assertions, by further defamatory imputations.**

13. See 12 above.

14. You say:

- (a) That he sued Deloitte for defamation and they settled on favourable terms for PBW
- (b) That other tax advisers thought the Rangers decision in the Court of Sessions was a “major defeat” for HMRC.
- (c) That the GAAR panel ruled in 2015 that the *Barker* scheme was not abusive (as far as we are aware, the first GAAR panel decision was in 2017).
- (d) That loans made in his schemes were commercial and intended to be repaid (I note that the tribunal in *Northwood* found that they were not commercial).
- (e) That the Pension Regulator dropped its case against PBW.
- (f) That HMRC now accept that PBW did not operate an array of tax avoidance businesses.
- (g) That PBW retired on grounds of ill-health in 2013. This seems inconsistent with the large amount of litigation he has engaged in subsequently, and also inconsistent with what I think he admits was his involvement in preparing documentation for Buckingham Wealth.
- (h) Various claims regarding HMRC, the IRS and the US litigation.
- (i) That Robert Venables QC (as was) provided an expert opinion that PBW’s structure worked as a matter of law. I am aware of only one relevant opinion from Mr Venables. According to the judgment in *Middleton*, Venables’ instructions were to consider whether the Deloitte Report “can in any way be contradicted or exposed as being flawed in regard to the fundamental question of whether Mr Baxendale-Walker has acted dishonestly... I should stress that I am not advising as to whether the tax-saving strategies with which the firm of Baxendale Walker dealt worked as a matter of law or were correctly implemented in any particular case.” (see paragraph 114).

15. It is not my responsibility to provide you with anything. It is your self-assumed responsibility to publish materials which are not vulnerable to an action for libel. You have been given the above facts. **You publish at your own risk if you insist on following your own blind prejudices.**

16. Your attempt to catch me out is misplaced. Your first communication asked a question to which I responded. You then changed the terms of the matter with your second communication.

17. See above.

18. See above.

19. And to 23: see above

PMB [sic] attempts at intimidation

24. It appears that you have plainly decided to target me and pursue a course of conduct in harassment I have no legal duty to answer you at all. Your harassment is a form of intimidation. **You have engaged in further harassment by writing to my solicitors and repeatedly accusing me of lying.**

25. Your analysis of liability in harassment is noted but denied.

- (1) A journalist might be able to fall within a statutory defence. Whether that is so depends upon the manner of the journalist's conduct.
 - (2) Unlike justification in defamation, which is an absolute legal defence, the matter is fact-sensitive.
 - (3) **You were told not to contact me again (directly or indirectly), and that if you did so, that would be considered a further act of harassment. You disregarded that prohibition.**
26. And to 31: You fail to draw the distinction between reading a communication and publishing it. I note that you have acknowledged receipt of the unilateral contract terms. The case cited does not rule what you claimed, and instead states by way of dicta at paragraph 40: "it is well accepted that acceptance can be by the conduct of the offeree so long as that conduct, as a matter of objective analysis, is intended to constitute acceptance." So, the matter is objective construction of conduct, not your ipse dixit as to your subjective intention.

Conclusion

32. You say: "*PBW may object to our characterisation.*" I do not object to mere characterisation as a ground of libel. **It is your attempt to state falsehoods (the truth of which you cannot prove since you rely on speculation and hearsay) as the premise of such characterisation which gives rise to the actionable defamation (if published).**
33. You say: "*It seems that PBW claims the stop notice is invalid, but does not deny that Buckingham Wealth held an event near Heathrow in January 2024.*" That is denied. The email which you seek to rely on does not mention the corporate entity Buckingham Wealth Ltd.
34. I note your written commitment: "*We are committed to accuracy in reporting, and will readily accept corrections to any incorrect or misleading statement in my prior correspondence or in this letter. We will print any denial or other commentary that PBW wish to make.*"
35. I note your written commitment: "*We are also committed to transparency, and intend to publish this letter and all subsequent correspondence.*" I do not give you permission to publish any such materials without paying the fee required under the contract, the terms of which you have acknowledged.

Harassment and Related Matters

I am not obliged to spend time or money traversing every allegation made by you. For the avoidance of doubt, every such allegation is hereby traversed.

You should note that a national newspaper contacted me with a view to running a similar piece. Upon receipt of communication of the facts and the legal consequences of those facts, the newspaper chose not to publish. Presumably its libel lawyers took a more sensible view of the matter than is being taken by you.

You spent 25 years as a tax lawyer at a firm notorious for engaging in tax avoidance for large corporations.

In the matter of harassment, you cannot hide behind the limited liability of your company, because you chose to write to me directly, in the first instance.

However, you and your company have lain themselves open to an action in lawful or unlawful means conspiracy.

You have offered no recognition of, much less expression of sympathy for my serious medical condition, which is exacerbated by stress. You have no proper basis whatsoever for averring denial of my medical condition or ill-health retirement, which further aggravates the harassment.

You have further chosen to ignore, in wilful blindness, the fact of my work since 2013 in the fields of psychotherapy and psychology.

In the circumstances, for you to persist in the way that you have is the epitome of harassment.

I do not expect an apology from you, though such is warranted. This is the final warning: **Mr Neidle must not write any further communications to me or my solicitors.** To persist (otherwise than in the course of litigation) in communicating to a person who does not wish to be contacted, directly, or indirectly, is patently a course of conduct which merits the sanctions provided by the Harassment legislation.

Mr Neidle is requested: (i) to undertake that he will never again communicate with me, directly or indirectly; (ii) to apologise for having done so in breach of the express instruction not to do so; (iii) to apologise: (a) for the breach of that prohibition; (b) for bullying, intimidatory and abusive further communication responded to above. That communication in itself will not (plainly) fall within the ambit of harassment.

I remain entitled to call upon Mr Neidle's transparency promise.

As a caveat to the embargo on further harassment communication: please state whether Mr Neidle's published output is subject to press or other regulation.

PBW 19 June 2024

c/o Morr & Co LLP