

An Roinn Airgeadais Department of Finance

Oifig an Aire Office of the Minister

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Our Ref: 10/0725/MF

January 2011

Mr Sean McSweeney Tax Director **Quintas** Heron House Blackpool Park Blackpool Cork

Dear Mr McSweeney

The Minister for Finance, Mr Brian Lenihan TD, has asked me to acknowledge receipt of your recent letter on behalf of Quintas in relation to Section 23 measures and to say that the contents will be considered in the current Finance Bill process.

Yours sincerely

Dermot Moylan Private Secretary