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HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Kenneth Gibson MSP  
Room T3.60  
The Scottish Parliament  
Edinburgh  
EH99 1SP

19<sup>th</sup> February 2016

Dear Kenneth,

SCOTTISH PARLIAMENT FINANCE COMMITTEE

I have seen your letter dated 16 February asking whether I would appear at your committee on 24 February.

2. In my letter of 20 July I stated that I would be very happy to attend your committee to discuss the fiscal framework once agreement had been reached between the two governments. I fully intend to honour that commitment.

3. Unfortunately due to Parliamentary business I cannot attend your committee on 24 February. I look forward to appearing before your committee once the framework is agreed.

Yours ever

A handwritten signature in blue ink, appearing to be "G Hands", with a large, stylized flourish.

GREG HANDS

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