



T: 0131-244-2389
E: Colin.cook@gov.scot

[REDACTED]
[REDACTED]
Tata Steel UK
18 Grosvenor Place
London
SW1X 7HS

Email: [REDACTED] [@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)

Copied to [REDACTED] [REDACTED] [REDACTED]
Email: [REDACTED] [@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)
[REDACTED] [@tata.com](mailto:[REDACTED]@tata.com)
[REDACTED] [@tatalsteelurope.com](mailto:[REDACTED]@tatalsteelurope.com)

IMPORTANT: This letter requires your immediate attention

Dear [REDACTED]

I wish to draw your immediate attention to, and seek an urgent discussion about, matters arising from the transfer in 2016 of the steel business and assets at Dalzell and Clydebridge in Scotland from Longs Steel UK Limited and Tata Steel UK Limited to their ultimate owner Liberty Steel.

The Scottish Government played a direct role in the transfer through its participation in the “back-to-back” transaction whereby Longs and Tata transferred the business, assets and certain liabilities to the Scottish Government before the same business, assets and certain liabilities were transferred to Liberty Steel Dalzell Limited (part of the Liberty Steel Group).

Following the administration in March this year of Greensill Capital (UK) Limited – the principal financier of Liberty Steel – officials and advisers of the Scottish Government have conducted a thorough review of the 2016 agreements to confirm their effect. This analysis has created a fresh understanding of a key aspect of the agreements; one that Scottish Ministers are bound soon to disclose to the Government’s auditors Audit Scotland and to the Scottish Parliament. Once reported to Parliament the Government’s position on this matter will be public domain and open to scrutiny.

Before that happens, and in accordance with the open and positive relationship fostered between the Scottish Government and Tata in 2016, we would like to share our conclusions with you. In particular, we would like to provide an update in relation to clause 8 of the Business Purchase Agreement from 24 March 2016 between Longs Steel UK Limited, Tata Steel UK Limited and the Scottish Government.

It may be helpful to the discussion if you, and your legal team, were able to consider the provisions under clause 8 beforehand. For reference, clause 8 has been provided in Annex A below. Unfortunately, we are not in a position to elaborate further prior to a meeting.



We apologise for the very short notice but given the urgency of Scottish Ministers' reporting obligations to Audit Scotland and the Scottish Parliament **we request your participation in a telephone meeting tomorrow morning (Friday 10 December) with our senior officials and legal advisors.**

Please reply by return to confirm your availability and allow us to finalise the arrangements and confirm attendees.

Yours sincerely

[REDACTED]

Colin Cook
Director, Economic Development

Annex A: Clause 8 of the Business Purchase Agreement

8. Assumed Liabilities

8.1 The Purchaser undertakes to the Seller that, with effect from Completion, it will duly and properly perform, assume and pay and discharge when due (or will procure the due and proper performance, assumption and payment and due discharge of) and indemnify and hold harmless the Seller and TSUK on an after-Tax basis against, all liabilities, losses, charges, claims, judgments, costs and expenses suffered or incurred by the Seller and TSUK under or in respect of all Assumed Liabilities.

8.2 In this agreement, “**Assumed Liabilities**” means all past, present and future liabilities and obligations (including, for the avoidance of doubt, all liabilities relating to the environment and hazardous materials or arising as a result of any change of law or regulation) of whatsoever nature in respect of the Business, both or any of the Properties, or any preceding business or activities carried on at the Properties, in each case to the extent that they have not been fully satisfied or otherwise fully discharged at Completion, but excluding:

(A) those amounts owing to trade creditors and any other operational creditors (including employee wages and salaries) by the Seller as at Completion relating to the Business in the ordinary and usual course of business;

(B) amounts in respect of any past redundancy of any employee employed in connection with the Business including the redundancy payments to be made to the Non Milestone Employees;

(C) any liabilities under the British Steel pension scheme;

(D) any outstanding pensions contribution to be made by the Selling Group with respect to any employee of the Business; and

(E) amounts owed by or to any member of the Selling Group as at Completion (sub-clauses (A) to (E) being the “Excluded Liabilities”).

8.3 With effect from Completion, the Purchaser shall perform and discharge, or procure the performance and discharge of, the outstanding obligations and liabilities under the Business Contracts; provided that the Purchaser shall not be obliged to pay any amount as defined in clause 8.2(A).

8.4 The Seller and each member of the Selling Group shall not be precluded from claiming under clause 8.1 for any amount which is self-insured where the liability for that insured amount will be borne by a member of the Selling Group.

8.5 The Purchaser shall not be obliged to indemnify any member or members of the Selling Group pursuant to this clause 8 more than once in respect of the same losses, regardless of whether more than one claim arises in respect of it, such that there will be no double recovery under this clause 8.

8.6 The Purchaser irrevocably releases and discharges the Seller from any liability in respect of, and waives any claims, rights, causes of action, losses, costs, expenses or liabilities in relation to, the Assumed Liabilities, whether known or unknown and whether based on statute or other law, except for claims for fraud and/or any other claim where release, discharge or waiver is not permitted by applicable law.

8.7 Upon the Seller becoming aware of any claim, action or demand by a third party which constitutes or may constitute an Assumed Liability which would be covered by clause

8.1 (a “Claim”), the Seller shall:

(A) give Notice of Claim to the Purchaser;

(B) following the giving of Notice of Claim, make available to the Purchaser and its

accountants and professional advisers on reasonable notice information relating to the matter or circumstance alleged to give rise to the Claim and the Seller shall (subject to being paid all reasonable costs and expenses) give or procure the giving of all such information and assistance, including (without limitation) access on reasonable notice to premises and personnel and the right to examine and copy any assets, accounts, documents and records, as the Purchaser or its accountants or professional advisers may reasonably request to ascertain information relevant to the Claim;

(C) keep the Purchaser informed of material developments in relation to the Claim;
And

subject (i) to the Seller being indemnified and secured to its reasonable satisfaction against all liabilities, losses, charges, claims, judgments, costs and expenses which may be suffered or incurred thereby; and (ii) to the Purchaser acknowledging that any such Claim shall be subject in full to the indemnity set out in clause 8.1, the Seller shall:

(A) procure that no admission of liability shall be made by or on behalf of the Seller and the Claim shall not be compromised, disposed of or settled without first obtaining the Purchaser's prior written consent;

(B) take whatever action the Purchaser or its representatives may reasonably require in order to avoid, dispute, resist, mitigate, settle, compromise, defend or appeal a Claim (including (without limitation) making counterclaims or other claims against third parties); and

(C) at the Purchaser's request, allow the Purchaser to take sole conduct of any proceedings, negotiations or appeals in connection with a Claim (including (without limitation) making counterclaims or other claims against the relevant third party) in the name of the Seller and the Seller shall give or cause to be given to the Purchaser whatever assistance the Purchaser may reasonably require in avoiding, disputing, resisting, mitigating, settling, compromising, defending or appealing any such claim. In taking action on behalf of the Seller under this sub-clause (C), the Purchaser shall in good faith take into account and have due regard to any reputational matter or issue arising out the Claim for any member of the Selling Group or any of their directors, officer or employees.

Tata:
[REDACTED]
[REDACTED]
[REDACTED]

Scottish Government:

Colin Cook
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Colin Cook (CC) opened the meeting with introductions provided by Scottish Government (**SG**) and Tata.

CC explained the purpose of the call and advised the urgency to hold the meeting was due to ministers' commitment to report to Scottish Parliament and SG's requirement to report to Audit Scotland. **CC** provided background to the transaction in 2016 and advised SG has reviewed the purchase agreement with Tata. **CC** asked for [REDACTED] to give an overview of SG's conclusions on the purchase agreements.

[REDACTED]

CC stated SG wanted to give Tata the opportunity to consider the matter further and to make Tata aware prior to Ministers report the matter to Scottish Parliament.

[REDACTED] asked SG for timescales for Ministers reporting to Scottish Parliament and when it will be made public **CC** advised Ministers would notify Scottish Parliament would be sometime the following week but explained that a day and time was still being arranged.

[REDACTED] asked SG how Ministers would notify Scottish Parliament. **CC** explained it could be Mr McKee who would provide a short statement. [REDACTED] [REDACTED] advised of Ministers initial view to provide a statement with a session for questions and highlighted that Ministers were committed to ensure that Tata were notified of the matter prior to Scottish Parliament. **[REDACTED]** advised Tata that the information will be provided to Audit Scotland but will be shared in confidence and SG would expect Audit Scotland maintain confidentiality.

[REDACTED] asked if the purchase agreement between Tata and SG is still valid despite clause 8 of the purchase the agreement is unenforceable. **[REDACTED]**

[REDACTED] asked if there Tata would have an opportunity to make representations on SG's conclusion on clause 8 and State aid. **[REDACTED]**

[REDACTED] ^{CC}
explained that SG has received credible advice on the matter. **[REDACTED]**

[REDACTED] stated Tata is uncertain as to how SG has reached its conclusion on clause 8 of the purchase agreement by considering legal advice only **[REDACTED]**

[REDACTED] asked if the State aid conclusions is based on European Commission's State aid rules or the incoming Subsidy Control regime. **[REDACTED]**

[REDACTED] asked SG on the position regarding European Commission's approaching UK Government **[REDACTED]**

[REDACTED]

CC replied that SG would seek clarity from BEIS.

CC confirmed the reason that SG have brought the matter to Tata's attention is due to SG's review of the transaction is relating to SG monitoring Liberty Steel's circumstances rather than a **[REDACTED]** on State aid.

^[REDACTE] queried with **[REDACTED]**
[REDACTED]

[REDACTED] asked if there would be application from SG for repayment under clause 8. **[REDACTED]** **[REDACTED]**

^[REDACT] stated Tata would need time to review and consider the matter to reach its own conclusions.

CC advised to continue the open engagement and requested to speak to liberty in the same confidence. ^[REDACT] advised Tata **[REDACTED]**

CC agreed for SG to share communication with TATA in advanced of it being announced in public.

CC advised TATA SG could meet again to and proposed Mr McKee to attend any future meeting.

CC agreed to share the timing of the parliamentary announcement with Tata to allow Tata to make the necessary declarations to the Indian Stock exchange. ^[REDACT] advised he will notify his team in India.

Attendees closed the meeting.

From: [REDACTED] @gov.scot>
Sent: 10 December 2021 19:40
To: [REDACTED] @tatasteeeurope.com>
Cc: [REDACTED] @tatasteeeurope.com>; [REDACTED] @tatasteeeurope.com>; Director for Covid Business Resilience and Support <DirectorCOBRAS@gov.scot>; Rapid Response Unit <RRU@gov.scot>
Subject: RE: Immediate Communication from Scottish Government seeking an urgent meeting
Sensitivity: Confidential

Thanks [REDACTED] and anything else then my number is below. Ill keep an eye on emails over the weekend

[REDACTED] | The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED] M: [REDACTED]

From: [REDACTED] @tatasteeeurope.com>
Sent: 10 December 2021 19:38
To: [REDACTED] @gov.scot>
Cc: [REDACTED] @tatasteeeurope.com>; [REDACTED] @tatasteeeurope.com>; Director for Covid Business Resilience and Support <DirectorCOBRAS@gov.scot>; Rapid Response Unit <RRU@gov.scot>
Subject: RE: Immediate Communication from Scottish Government seeking an urgent meeting
Sensitivity: Confidential

Thank you [REDACTED]. We will invite [REDACTED] from [REDACTED]

Kind regards,

[REDACTED]

[REDACTED]
[REDACTED]
T: +44 [REDACTED]
M: +44 [REDACTED]

From: [REDACTED] @gov.scot [REDACTED] @gov.scot>
Sent: Friday, December 10, 2021 7:10 PM
To: [REDACTED] @tatasteeeurope.com>
Cc: [REDACTED] @tatasteeeurope.com>; [REDACTED] @tatasteeeurope.com>; DirectorCOBRAS@gov.scot; RRU@gov.scot
Subject: RE: Immediate Communication from Scottish Government seeking an urgent meeting
Sensitivity: Confidential

External email

[REDACTED]

That would work and ill put in a slot now. [REDACTED] will also be on the call.

Many thanks

[REDACTED]

[REDACTED] | The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED] | M:
[REDACTED]

From: [REDACTED] <[\[REDACTED\]@tatasteeeurope.com](mailto:[REDACTED]@tatasteeeurope.com)>
Sent: 10 December 2021 19:07
To: [REDACTED] <[\[REDACTED\]@gov.scot](mailto:[REDACTED]@gov.scot)>
Cc: [REDACTED] <[\[REDACTED\]@tatasteeeurope.com](mailto:[REDACTED]@tatasteeeurope.com)>; [REDACTED] <[\[REDACTED\]@tatasteeeurope.com](mailto:[REDACTED]@tatasteeeurope.com)>; Director for Covid Business Resilience and Support <DirectorCOBRAS@gov.scot>; Rapid Response Unit <RRU@gov.scot>
Subject: RE: Immediate Communication from Scottish Government seeking an urgent meeting
Sensitivity: Confidential

Dear [REDACTED]

Thank you for your email.

Would a conversation at the end of the day (5.30pm) be possible? I would suggest advisors are present to address further questions.

Kind regards,

[REDACTED]

[REDACTED]
[REDACTED]
T: +44 [REDACTED]
M: +44 [REDACTED]

From: [REDACTED] <[\[REDACTED\]@gov.scot](mailto:[REDACTED]@gov.scot)> [REDACTED] <[\[REDACTED\]@gov.scot](mailto:[REDACTED]@gov.scot)>
Sent: Friday, December 10, 2021 5:23 PM
To: [REDACTED] <[\[REDACTED\]@tatasteeeurope.com](mailto:[REDACTED]@tatasteeeurope.com)>
Cc: [REDACTED] <[\[REDACTED\]@tatasteeeurope.com](mailto:[REDACTED]@tatasteeeurope.com)>; [REDACTED] <[\[REDACTED\]@tatasteeeurope.com](mailto:[REDACTED]@tatasteeeurope.com)>; DirectorCOBRAS@gov.scot; RRU@gov.scot
Subject: RE: Immediate Communication from Scottish Government seeking an urgent meeting
Sensitivity: Confidential

External email

[REDACTED], [REDACTED] and [REDACTED]

Thank you for your time this morning and we greatly appreciated that you were able to accommodate us so quickly.

I just wanted to follow up the discussion with the suggestion that we put in another slot on Monday if there any further points or updates on timing. We would be happy to make any time work. One other point that I wanted to say on timing is that if there is a statement, which hasn't been scheduled yet, it would not be on Monday as the Scottish Parliament does not sit that day.

Many thanks and if you could let me know about Monday that would be very helpful

[REDACTED] | The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED] | M:
[REDACTED]

From: [REDACTED]

Sent: 09 December 2021 20:23

To: [REDACTED] <[\[REDACTED\]@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>

Cc: [REDACTED] <[\[REDACTED\]@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>; [REDACTED]
<[\[REDACTED\]@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>

Subject: RE: Immediate Communication from Scottish Government seeking an urgent meeting

Sensitivity: Confidential

Many thanks for letting me know

[REDACTED] | The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED] M:
[REDACTED]

From: [REDACTED] <[\[REDACTED\]@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>

Sent: 09 December 2021 20:22

To: [REDACTED] <[\[REDACTED\]@gov.scot](mailto:[REDACTED]@gov.scot)>

Cc: [REDACTED] <[\[REDACTED\]@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>; [REDACTED]
<[\[REDACTED\]@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>

Subject: RE: Immediate Communication from Scottish Government seeking an urgent meeting

Sensitivity: Confidential

Dear [REDACTED]

Thank you for the calendar invitation – just to let you know I've also passed on the invitation to my colleague [REDACTED] ([REDACTED]).

Kind regards,

[REDACTED]

[REDACTED]
[REDACTED]
T: +44 [REDACTED]
M: +44 [REDACTED]

From [REDACTED] <[\[REDACTED\]@gov.scot](mailto:[REDACTED]@gov.scot)> <[\[REDACTED\]@gov.scot](mailto:[REDACTED]@gov.scot)>

Sent: Thursday, December 9, 2021 8:07 PM

To: [REDACTED] <[\[REDACTED\]@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>; [REDACTED] <[\[REDACTED\]@gov.scot](mailto:[REDACTED]@gov.scot)>; DirectorDED@gov.scot

Cc: [REDACTED] <[\[REDACTED\]@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>; [REDACTED]
<[\[REDACTED\]@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>; RRU@gov.scot

Subject: RE: Immediate Communication from Scottish Government seeking an urgent meeting

Sensitivity: Confidential

External email

Dear [REDACTED]

Thank you for your quick response. I have sent out a teams invite for 0900 tomorrow with phone in details as well but please find them below for ease.

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

[REDACTED] United Kingdom, Edinburgh
Phone Conference ID: **[REDACTED]**

[Find a local number](#) | [Reset PIN](#)

If you have any problems connecting then my number is below.

Thank you

[REDACTED] | **The Scottish Government**
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: **[REDACTED]** | M:
[REDACTED]

From: **[REDACTED]** [@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>
Sent: 09 December 2021 19:12
To: **[REDACTED]** [@gov.scot](mailto:[REDACTED]@gov.scot)>; Director of Economic Development
<DirectorDED@gov.scot>
cc: **[REDACTED]** [@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>; **[REDACTED]**
[@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)>; **[REDACTED]** [@gov.scot](mailto:[REDACTED]@gov.scot)>; Rapid
Response Unit <RRU@gov.scot>
Subject: RE: Immediate Communication from Scottish Government seeking an urgent meeting
Sensitivity: Confidential

Dear [REDACTED]

Thank you for your email.

My colleague **[REDACTED]** and I are both available for a telephone conversation between 8:30 a.m. and 10 a.m. tomorrow morning.

Unfortunately, **[REDACTED]** is unable to attend the meeting at such a short notice.

[REDACTED] is the **[REDACTED]**, **[REDACTED]** for **[REDACTED]** and I am **[REDACTED]**,
Corporate Finance **[REDACTED]**

If this time slot is convenient for you, could you please send us the dial-in information for the meeting

Regards,

[REDACTED]

[REDACTED]

Tata Steel UK Limited
T: +44 [REDACTED]
M: +44 [REDACTED]

From: [REDACTED] @gov.scot [REDACTED] @gov.scot> on behalf of DirectorDED@gov.scot
<DirectorDED@gov.scot>

Sent: Thursday, December 9, 2021 5:08 pm

To: [REDACTED] [REDACTED] [REDACTED] @tata.com; [REDACTED] @tatalsteleurope.com

Cc: [REDACTED] @gov.scot; RRU@gov.scot; DirectorDED@gov.scot

Subject: Immediate Communication from Scottish Government seeking an urgent meeting

External email

In confidence

Dear Sirs

Please find attached a letter from Colin Cook, Director for Economic Development, seeking a telephone meeting as soon as possible with your senior officials.

With best wishes,

[REDACTED]

[REDACTED]

Head of Director's Office | Economic Development Directorate

3rd Floor, 5 Atlantic Quay, 150 Broomielaw, Glasgow, G2 8LU

T: 0141 24 [REDACTED]

M: [REDACTED]

This e-mail (and any files or other attachments transmitted with it) is intended solely for the attention of the addressee(s). Unauthorised use, disclosure, storage, copying or distribution of any part of this e-mail is not permitted. If you are not the intended recipient please destroy the email, remove any copies from your system and inform the sender immediately by return.

Communications with the Scottish Government may be monitored or recorded in order to secure the effective operation of the system and for other lawful purposes. The views or opinions contained within this e-mail may not necessarily reflect those of the Scottish Government.

Sensitivity: general

This transmission is confidential and must not be used or disclosed by anyone other than the intended recipient. Neither Tata Steel Europe Limited nor any of its subsidiaries can accept any responsibility for any use or misuse of the transmission by anyone.

For address and company registration details of certain entities within the Tata Steel Europe group of companies, please visit <https://www.tatasteeleurope.com/en/legal-notice/entities>

[REDACTED]

[REDACTED]

[REDACTED]

From: [REDACTED] @gov.scot>
Sent: 15 December 2021 09:36
To: [REDACTED] @tatasteelurope.com>; Cook C (Colin) <Colin.Cook@gov.scot>; Rapid Response Unit <RRU@gov.scot>; Director of Economic Development <DirectorDED@gov.scot>
Cc: [REDACTED] @tatasteelurope.com>; [REDACTED] @tatasteelurope.com>; [REDACTED] @tatasteel.com>
Subject: RE: Letter

[REDACTED]

Thanks for this and will send a link across shortly. [REDACTED] wont be on the call and so we wont go into the [REDACTED] and this will be focussed on the messages.

Thanks also for the contact details and I will pass these to our comms team

[REDACTED] | **The Scottish Government**
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED] | M: [REDACTED]

From: [REDACTED] @tatasteelurope.com>
Sent: 15 December 2021 07:00
To: [REDACTED] @gov.scot>; Cook C (Colin) <Colin.Cook@gov.scot>; Rapid Response Unit <RRU@gov.scot>; Director of Economic Development <DirectorDED@gov.scot>
Cc: [REDACTED] @tatasteelurope.com>; [REDACTED] @tatasteelurope.com>; [REDACTED] @tatasteel.com>
Subject: RE: Letter

Dear [REDACTED],

We would like to take up the offer for a call. Could we suggest perhaps a Microsoft Teams call with a smaller group to understand the messages which are to be given. From our side, perhaps the participants might be [REDACTED], myself and [REDACTED] (in copy). I'm sure we can make 1030 work if you would send an invitation.

On communications colleagues are listed below and I've let them know to expect contact.

[REDACTED]
[REDACTED] @tatasteelurope.com
+44 [REDACTED]

[REDACTED]
[REDACTED] @tatasteelurope.com
+44 [REDACTED]

Kind regards,

[REDACTED]

[REDACTED]
[REDACTED]

T: +44 [REDACTED]
M: +44 [REDACTED]

From: [REDACTED] @gov.scot [REDACTED] @gov.scot>
Sent: Tuesday, December 14, 2021 9:54 PM
To: [REDACTED] @tatasteelurope.com>; Colin.Cook@gov.scot; RRU@gov.scot;
DirectorDED@gov.scot
Cc: [REDACTED] @tatasteelurope.com>; [REDACTED]
@tatasteelurope.com>
Subject: RE: Letter

External email

[REDACTED]

Thank you for the letter and we will consider the points and come back to you.

For awareness, the Parliamentary statement has been scheduled for tomorrow (Wed), around 14h30 or thereabouts – after Health portfolio and Social Justice portfolio questions which start at 14h. This was agreed at decision time in the Parliament tonight so I could only confirm after this.

In order for you to understand the statement and the wording, Colin would be happy to phone one of you tomorrow so you can understand the messaging and manage any messages you need to relay back to India. If the time difference is 5h30m then could I suggest somewhere around 1030 to 1045?

It may also be helpful if our communications teams make contact with your comms teams to manage any enquiries and messages.

Please let us know if this would be helpful and thanks again

[REDACTED] | The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED] | M:
[REDACTED]

From: [REDACTED] @tatasteelurope.com>
Sent: 14 December 2021 16:55
To: Cook C (Colin) <Colin.Cook@gov.scot>; [REDACTED] @gov.scot>; Rapid Response Unit <RRU@gov.scot>; Director of Economic Development <DirectorDED@gov.scot>
Cc: [REDACTED] @tatasteelurope.com>; [REDACTED] @tatasteelurope.com>
Subject: Letter

In confidence

Dear Sirs

Further to our recent conversations, please find attached a letter on behalf of Tata Steel UK Limited.

Kind regards,

[REDACTED]

[REDACTED]
[REDACTED]

Tata Steel

T: +44 [REDACTED]

M: +44 [REDACTED]

E: [REDACTED]@[tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)

www.tatasteelurope.com

This transmission is confidential and must not be used or disclosed by anyone other than the intended recipient. Neither Tata Steel Europe Limited nor any of its subsidiaries can accept any responsibility for any use or misuse of the transmission by anyone.

For address and company registration details of certain entities within the Tata Steel Europe group of companies, please visit <https://www.tatasteelurope.com/en/legal-notice/entities>

Sensitivity: general

This e-mail (and any files or other attachments transmitted with it) is intended solely for the attention of the addressee(s). Unauthorised use, disclosure, storage, copying or distribution of any part of this e-mail is not permitted. If you are not the intended recipient please destroy the email, remove any copies from your system and inform the sender immediately by return.

Communications with the Scottish Government may be monitored or recorded in order to secure the effective operation of the system and for other lawful purposes. The views or opinions contained within this e-mail may not necessarily reflect those of the Scottish Government.

From: [REDACTED] @gov.scot>
Sent: 16 December 2021 15:38
To: [REDACTED] @gfgalliance.com>
Cc: [REDACTED] @gov.scot>; [REDACTED] @gov.scot>; Rapid Response Unit <RRU@gov.scot>; DL for RRD : Rapid Response Unit <DLforRRDRapidResponseUnit@gov.scot>
Subject: RE: Historical Transaction News Release

Good afternoon [REDACTED]
Thank you for keeping us up to date.

Regards
[REDACTED]

From: [REDACTED] @gfgalliance.com>
Sent: 16 December 2021 14:12
To: [REDACTED] @gov.scot>
Cc: [REDACTED] @gov.scot>; [REDACTED] @gov.scot>; Rapid Response Unit <RRU@gov.scot>; DL for RRD : Rapid Response Unit <DLforRRDRapidResponseUnit@gov.scot>
Subject: RE: Historical Transaction News Release

Importance: High

Afternoon [REDACTED]

Just to advise that we've had a Telegraph journalist contact us for comment on this. We won't be providing one.

[REDACTED]

From: [REDACTED]

Sent: 15 December 2021 20:31
To: [REDACTED] @gov.scot
Cc: [REDACTED] @gov.scot; [REDACTED] @gov.scot; RRU@gov.scot;
DLforRRDRapidResponseUnit@gov.scot

Subject: RE: Historical Transaction News Release

[REDACTED]

Thanks and apologies for delay in responding.

We've had no enquiries thus far. Appreciate the offer of contact in the event that we do.

Have a good eve.

[REDACTED]

From: [REDACTED] @gov.scot <[REDACTED] @gov.scot>

Sent: 15 December 2021 15:53
To: [REDACTED] @gfgalliance.com>
Cc: [REDACTED] @gov.scot; [REDACTED] @gov.scot; RRU@gov.scot;
DLforRRDRapidResponseUnit@gov.scot

Subject: Historical Transaction News Release

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

[REDACTED]

Thank you for your time this afternoon. Please see attached our news release. If in the event your team do get a media enquiry and want to check something with us, I have copied in our Communication team colleagues as well.

Regards
[REDACTED]

**New information on 2016 steel rescue deal
Parliament informed of potential State aid issue**

A Scottish Government review of the 2016 rescue deal which saved more than 100 jobs and retained steel plate production in Scotland has identified a potential State aid issue.

The development relates to a single clause in the arrangement with Tata Steel, via its former subsidiary Longs Steel UK, under which the Scottish Government facilitated the ownership transfer of the Dalzell and Clydebridge steelworks. There is no impact on the wider agreement or Liberty Steel's current ownership and operation of the plants.

The review considers that Scottish Ministers' commitment to indemnify Tata Steel, as the previous owner, from certain past, present or future liabilities arising from the sites may not comply with State aid rules and would therefore be unenforceable. This would mean that in the unlikely event of the indemnity being called upon, no money would be paid out by the Scottish Government.

The issue was identified during contingency planning undertaken in response to the administration of Greensill Capital UK. There is no adverse impact on the public purse and no money has been paid under the Scottish Government's indemnity. The Scottish Parliament, Audit Scotland and Tata Steel have been informed and discussions are continuing. The Scottish Government will ask the UK Government, as the former member state, to inform the European Commission.

Business Minister Ivan McKee said:

"The rescue deal facilitated by the Scottish Government in 2016 was agreed at pace and in good faith to maintain employment at Dalzell and Clydebridge. Without our intervention the likelihood of anyone being employed producing steel plate in Scotland today would be very slim. The decision to support the steel industry in Scotland was, and still, is the right thing to do.

"The contract arrangement has now been re-examined as part of the ongoing contingency planning process and it is considered that the clause providing the indemnity to Tata Steel may represent State aid, even though no money has, or may ever, change hands.

"In the interests of transparency we have made the interested parties aware of these findings. However, it is important to emphasise that this matter does not affect the integrity of the wider agreement struck in 2016 or impact Liberty Steel's ownership and running of the steelworks.

"We will continue supportive dialogue with Tata Steel and the company has access to our officials as it requires. Most importantly we will continue to support the production of steel plate in Scotland and help our steel communities to prosper and to harness new opportunities that develop."

Background

The Business Minister's statement to Parliament

In March 2016 the Scottish Government facilitated the transfer of ownership of the Dalzell and Clydebridge steelworks from Longs Steel UK (then a subsidiary of Tata Steel) to Liberty House to ensure the sites remained open and save jobs. The back-to-back sale saw the Government buy the sites for £1 and immediately sell them to Liberty House. Liberty House took on all existing liabilities and the Scottish Government agreed to indemnify Longs Steel UK from future claims. In turn Liberty House and its parent company provided a continuing and unlimited indemnity to hold the Scottish Government harmless from all historic and future liabilities.

At the time of negotiating the deal it was acknowledged that the back-to-back indemnities approach was untested due to the novel approach of the transaction in the UK.

The Scottish Government's indemnity to Tata Steel, arising from its ownership of Longs Steel UK, covered certain future liabilities arising from the sites that might pass to the company. These included any share of environmental remediation costs, although many factors would need to happen before such a scenario came to fruition.

The original transaction was reported to the Scottish Parliament in 2016.

[REDACTED]

Senior Media Manager

Scottish Government | St Andrew's House | Regent Road | Edinburgh | EH1 3DG | [REDACTED] | [REDACTED]



Office of the First Minister of Scotland

FirstMinister.gov.scot

Prìomh Mhinistear na h-Alba



This e-mail (and any files or other attachments transmitted with it) is intended solely for the attention of the addressee(s). Unauthorised use, disclosure, storage, copying or distribution of any part of this e-mail is not permitted. If you are not the intended recipient please destroy the email, remove any copies from your system and inform the sender immediately by return.

Communications with the Scottish Government may be monitored or recorded in order to secure the effective operation of the system and for other lawful purposes. The views or opinions contained within this e-mail may not necessarily reflect those of the Scottish Government.

This email is confidential and may be privileged and is intended for use by the addressee only. If you receive this message in error, please advise us immediately.

Emails are not always secure. We do not accept responsibility for changes to any email which occur after the email has been sent. Although this message is believed to be free of any viruses, we advise that you carry out your own virus checks before opening any attachments. No responsibility is accepted by us for any loss or damage caused by software viruses.

Email communication is subject to being archived, monitored and produced to regulators and in litigation in accordance with our policies and procedures and local law, rules and regulations. Unless prohibited by local law, communications may be archived in countries other than the country in which you are located and may be treated in accordance with the laws and regulations of the country of each individual included in the entirety of the message chain.

Unless otherwise specifically indicated, the contents of this email and its attachments (if any) are for informational purposes only and should not be regarded as an offer or solicitation to buy or sell a product or service, an official confirmation of any transaction, an official valuation, or an official statement.

Any opinions contained in this message are those of the author and are not provided or endorsed by ourselves unless clearly indicated and the authority or the author to so bind is duly verified.

T: 0131-244-2389
E: Colin.cook@gov.scot

[REDACTED]
[REDACTED]
Tata Steel UK
18 Grosvenor Place
London
SW1X 7HS

Email to [REDACTED] @tatasteelurope.com

Copied to [REDACTED] [REDACTED] [REDACTED] and [REDACTED]
Email: [REDACTED] [@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)
[REDACTED] [@tata.com](mailto:[REDACTED]@tata.com)
[REDACTED] [@tatalsteelurope.com](mailto:[REDACTED]@tatalsteelurope.com)
[REDACTED] [@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com)

23 December 2021

Dear [REDACTED]

Thank you for your letter of 14 December 2021. We are grateful for the opportunity of continuing a dialogue with Tata Steel UK (TSUK).

In view of your recent letter which indicates that TSUK does not [REDACTED] it might be helpful to clarify matters a little further.

Specifically, you indicate that in the context of [REDACTED], there is no general principle of State aid law that means Member States cannot give guarantees and indemnities. It is equally the position that before 31 December 2020 any state guarantee was required to comply with the law in relation to State aid.

However, as discussed previously, the Scottish Ministers purchased the assets under the Agreement and immediately sold these on to LSDL. Whilst it would not be unusual to include an indemnity similar to that in [REDACTED]

[REDACTED]

We would be keen to maintain an ongoing dialogue with you are around this matter and would welcome the chance to have a discussion in the New Year. This would involve senior officials and legal advisors. If you could let me know whether you would like to this, I can ask my office to find a suitable time and confirm appropriate attendees.

Yours sincerely

[REDACTED]

Colin Cook
Director, Economic Development



From: Director of Economic Development <DirectorDED@gov.scot>

Sent: 28 January 2022 18:06

To: Deputy First Minister and Cabinet Secretary for Covid Recovery <DFMCSCR@gov.scot>; Minister for Business, Trade, Tourism & Enterprise <MinisterBTTE@gov.scot>

Cc: DG Economy <DGEconomy@gov.scot>; Mitchell E (Elinor) <Elinor.Mitchell@gov.scot>, [REDACTED]
<[\[REDACTED\]@gov.scot](mailto:[REDACTED]@gov.scot)>; [REDACTED] <[\[REDACTED\]@gov.scot](mailto:[REDACTED]@gov.scot)>

Subject: Meeting with Tata Steel UK - January 28th 2022

Officials met this afternoon with representatives from Tata Steel UK, in line with our commitment to keep an open channel of communication with the company. We reiterated the offer from Ministers to engage with the company if they wished.

We used the meeting to bring recent PQs to their attention and to confirm that we would be in contact with them if there were any changes in circumstance.

In discussion, Tata SAID that they were not aware of [REDACTED]

As expected, Tata are considering the potential exposure following the change in the legal position. [REDACTED]

The environmental liabilities were not raised on the call.

They are also continuing to work on a substantive response to my letter of 24th December but signalled a similar commitment to our own in terms of keeping communication lines open and a willingness to bring any significant developments to our attention.

Regards

Colin

Colin Cook (he/his)
Director, Directorate for Economic Development
Scottish Government
M: [REDACTED], [REDACTED]
directorded@gov.scot
@[REDACTED]

Meeting Date: 13/12/2021

Meeting Time: 17:30

Tata:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Scottish Government:

Colin Cook

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] opened the call and provided Tata sought further information from SG in relation to the previous call with SG held on 10 December 2021. **[REDACTED]** advised the Tata Steel UK board met on 10 December 2021 and were informed of the matter discussed during the previous call. **[REDACTED]**

[REDACTED] requested SG to provide an overview of the issue. **[REDACTED]** advised as **[REDACTED]**

^[RE] stated it is difficult to understand the matter as all the information provided is general. **[REDACTED]**

^[REDA] asked why have SG advised Tata of the matter now. **[REDACTED]**

[REDACTED]

^[RE] clarified ^[REDACTE]s comments relating to the Perm Sec's requirements to disclose to Audit Scotland ^[REDA] asked if the disclosure progresses to consider the implications of the conclusion on ^[REDACTED] and State aid. ^[REDACTE] asked if the disclosure is made public. **[REDACTED]** advised he will consider this and clarify. ^[REDA] asked if SG are to report the matter to the European Commission to which **Colin Cook** advised SG will disclose the matter to BEIS as Scotland is not a member State.

[REDACTED] advised Tata are finding it challenging to understand what has changed in the advice from 2016 to the current advice. ^[REDA] asked as to why have focused on **[REDACTED]**

^[REDA] stated SG should had communicated the matter earlier rather SG taking the unilateral approach to consider the matter and to reach a conclusion.

[REDACTED]

^[REDA] questions what response were SG expecting for Tata to be able to provide to the issue that has been highlighted and considered that matter would only be an issue in the instance Tata would **[REDACTED]**

[REDACTED] queried whether the statement Scottish Parliament is still to follow. **CC** advised it is planned but has not been timetabled as of yet and further advised once a disclosure is made to the Auditor General it would be required to be disclosed to the Parliament.

[REDACTED] requested for SG share the statement in advance and to consider the time difference in Mumbai, India to provide adequate time to share the information with their headquarters as they have disclosure to make to the Indian Stock Exchange. **CC** stated the statement will not disclose legal analysis. ^[REDA] queried that there will be questions to **[REDACTED]**

[REDACTED]

^[REDA] asked when the statement is to be scheduled. **[REDACTED]** advised ultimately the Business Bureau will decide when the statement is to be scheduled and will move to share the statement as soon as.

[REDACTED] has been contacted by BEIS on the matter and meeting between Tata and BEIS is scheduled at 9 a.m. of 14 December. ^[RE] asked if SG will be ^[REDACTED]

^[RE] stated Tata will send a letter on the points discussed, the lack of information received from SG which they found **[REDACTED]**

[REDACTED] advised they may consider sharing their statement if SG share their parliamentary statement. Meeting closed at 18:13.

From: [REDACTED] @gov.scot>
Sent: 25 May 2022 11:58
To: [REDACTED] @tatasteelurope.com>
Cc: [REDACTED] @tatasteelurope.com>; [REDACTED] @transport.gov.scot>;
[REDACTED] @gov.scot>
Subject: RE: Letter

[REDACTED]

Thank you for our email and hope all is well.

My colleague, [REDACTED], is the lead contact for this now and would be best placed to pick up with you.

Thanks again

[REDACTED] | The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED] | M:
[REDACTED]

From: [REDACTED] @tatasteelurope.com>
Sent: 25 May 2022 11:53
To: [REDACTED] @gov.scot>
Cc: [REDACTED] @tatasteelurope.com>; [REDACTED] @tatasteelurope.com>
Subject: RE: Letter

Dear [REDACTED],

I am coming back to our correspondence on this topic and am hoping that we can fix a time for a short discussion in a small group between Scottish Government and the Company. I foresee that being a call involving me and possibly [REDACTED] and [REDACTED] on the Company side. We don't see a need for external advisors on the call.

If that is agreeable, I appreciate that next week is a holiday week for many people. I wondered if we could schedule something in the following week (w/c 6 June)? For my part, my diary is currently looking reasonably clear on Tuesday or Wednesday of that week. However, if you were able to advise any times which might suit for your colleagues we would of course be willing to try and adjust diaries.

Thank you in advance.

Kind regards,
[REDACTED]

From: [REDACTED] @gov.scot [REDACTED] @gov.scot>
Sent: Friday, January 28, 2022 11:05 AM
To: [REDACTED] @tatasteelurope.com>; [REDACTED] @gov.scot;
[REDACTED] @gov.scot; RRU@gov.scot
Cc: [REDACTED] @tatasteelurope.com>; [REDACTED]

<[REDACTED]@tatasteelurope.com>; [REDACTED]@gov.scot; [REDACTED]@gov.scot;
DirectorDED@gov.scot; [REDACTED]@gov.scot
Subject: RE: Letter

External email

Thanks [REDACTED] and you should have received the invite.

Grateful if you could forward the invite to [REDACTED].

Thanks

[REDACTED] | The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED] | M:
[REDACTED]

From: [REDACTED]@tatasteelurope.com>
Sent: 28 January 2022 09:52
To: [REDACTED]@gov.scot; [REDACTED]
[REDACTED]@gov.scot; [REDACTED]@gov.scot; Rapid Response Unit
<RRU@gov.scot>
Cc: [REDACTED]@tatasteelurope.com>; [REDACTED]
[REDACTED]@tatasteelurope.com>; [REDACTED]@gov.scot>; [REDACTED]
@gov.scot>; Director of Economic Development
<DirectorDED@gov.scot>; [REDACTED]@gov.scot>
Subject: RE: Letter

Dear [REDACTED], Dear [REDACTED],

Thank you for the time proposals. If it would be possible to have the call at 4.30pm that would be most convenient for those able to join on our side.

Joining for Tata Steel would be me, [REDACTED], [REDACTED] and [REDACTED] from [REDACTED].

Kind regards,

[REDACTED]

[REDACTED]
[REDACTED]
T: +44 [REDACTED]
M: +44 [REDACTED]

From: [REDACTED]@gov.scot; [REDACTED]@gov.scot>
Sent: Friday, January 28, 2022 9:41 AM
To: [REDACTED]@gov.scot; [REDACTED]@tatasteelurope.com>;
[REDACTED]@gov.scot; RRU@gov.scot
Cc: [REDACTED]@tatasteelurope.com>; [REDACTED]
@tatasteelurope.com>; [REDACTED]@gov.scot; [REDACTED]@gov.scot;

DirectorDED@gov.scot; [REDACTED] [@gov.scot](mailto:[REDACTED]@gov.scot)

Subject: RE: Letter

External email

[REDACTED]

It would be helpful to understand who will attend the call once the time is confirmed.

thanks

[REDACTED] | The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED] | M:
[REDACTED]

From: [REDACTED] [@gov.scot](mailto:[REDACTED]@gov.scot)>

Sent: 28 January 2022 08:35

To: [REDACTED] [@tatasteeeurope.com](mailto:[REDACTED]@tatasteeeurope.com)>; [REDACTED]

[@gov.scot](mailto:[REDACTED]@gov.scot)>; [REDACTED] [@gov.scot](mailto:[REDACTED]@gov.scot)>; Rapid Response Unit

<RRU@gov.scot>

Cc: [REDACTED] [@tatasteeeurope.com](mailto:[REDACTED]@tatasteeeurope.com)>; [REDACTED]

[@tatasteeeurope.com](mailto:[REDACTED]@tatasteeeurope.com)>; [REDACTED] [@gov.scot](mailto:[REDACTED]@gov.scot)>; [REDACTED]

[@gov.scot](mailto:[REDACTED]@gov.scot)>; Director of Economic Development

<DirectorDED@gov.scot>

Subject: RE: Letter

Dear [REDACTED]

Thank you for coming back so quickly. Colin and colleagues have a slot this morning at 11:30 or later today 16:00? Please let me know if either suit and I can secure in diaries.

Many thanks

[REDACTED]

Directorate Business Support Lead
Directorate for Economic Development
Scottish Government

E: [REDACTED] [@gov.scot](mailto:[REDACTED]@gov.scot)

5 Atlantic Quay | 150 Broomielaw | Glasgow | G2 8LU



[REDACTED]

From: [REDACTED] [@tatasteeeurope.com](mailto:[REDACTED]@tatasteeeurope.com)>

Sent: 27 January 2022 22:30

To: [REDACTED] [@gov.scot](mailto:[REDACTED]@gov.scot)>; [REDACTED]

[@gov.scot](mailto:[REDACTED]@gov.scot)>;

Cook C (Colin) <Colin.Cook@gov.scot>; Rapid Response Unit <RRU@gov.scot>; Director of Economic Development <DirectorDED@gov.scot>

Cc: [REDACTED] [@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com); [REDACTED]
[@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com); [REDACTED]
[@gov.scot](mailto:[REDACTED]@gov.scot); [REDACTED]
[@gov.scot](mailto:[REDACTED]@gov.scot)>

Subject: RE: Letter

Dear [REDACTED],

Thank you for your email.

We could be available for a call tomorrow if convenient. Please let me know any times which you would propose.

Kind regards,

[REDACTED]

[REDACTED]
[REDACTED]
T: +44 [REDACTED]
M: +44 [REDACTED]

From: [REDACTED] [@gov.scot](mailto:[REDACTED]@gov.scot) <[REDACTED]@gov.scot>
Sent: Thursday, January 27, 2022 6:12 PM
To: [REDACTED] [@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com); [REDACTED] [@gov.scot](mailto:[REDACTED]@gov.scot);
Colin.Cook@gov.scot; RRU@gov.scot; DirectorDED@gov.scot
Cc: [REDACTED] [@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com); [REDACTED]
[@tatasteelurope.com](mailto:[REDACTED]@tatasteelurope.com); [REDACTED] [@gov.scot](mailto:[REDACTED]@gov.scot); [REDACTED] [@gov.scot](mailto:[REDACTED]@gov.scot)
Subject: RE: Letter

External email

Dear [REDACTED]

Thank you for your email response.

Both Scottish Ministers and Officials at the Scottish Government are keen to maintain an ongoing dialogue with Tata Steel UK and are open to meeting to discuss the matter further.

For your awareness, there are a number of written parliamentary questions following the Ministerial statement on 15 December 2021. These are due to be answered this week and therefore be in the public domain on the Scottish Parliament website in the coming days.

Please let me know if you think that a meeting would be helpful.

Thank you

[REDACTED] | The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG | T: [REDACTED] | M:
[REDACTED]

From: [REDACTED] @tatasteelurope.com>
Sent: 12 January 2022 09:03
To: [REDACTED] @gov.scot>; Cook C (Colin) <Colin.Cook@gov.scot>; [REDACTED] @gov.scot>; Rapid Response Unit <RRU@gov.scot>; Director of Economic Development <DirectorDED@gov.scot>
Cc: [REDACTED] @tatasteelurope.com>; [REDACTED] @tatasteelurope.com>
Subject: RE: Letter

Dear [REDACTED]

Thank you for your letter received over the Christmas break. I just wanted to let you know that we have received it and are considering it further. We note the offer for further discussion and expect to be in touch again in due course.

Kind regards,

[REDACTED]

[REDACTED]
[REDACTED]
T: +44 (0)20 77[REDACTED]
M: +44 [REDACTED]

From: [REDACTED] @gov.scot <[REDACTED] @gov.scot>
Sent: Friday, December 24, 2021 11:07 AM
To: [REDACTED] @tatasteelurope.com>; Colin.Cook@gov.scot;
[REDACTED] @gov.scot; RRU@gov.scot; DirectorDED@gov.scot
Cc: [REDACTED] @tatasteelurope.com>; [REDACTED] @tatasteelurope.com>
Subject: RE: Letter

External email

Dear [REDACTED]

Thank you for your recent letter. I have attached our response for your consideration.

We look forward to discussing further in the New Year. In the meantime, please get in touch if we can be of any assistance.

Kind regards

[REDACTED]

[REDACTED]
[REDACTED] | Strategic Commercial Interventions Division
COVID-19 Business Resilience and Support Directorate |
Scottish Government | M: [REDACTED]

From: [REDACTED] @tatasteelurope.com>
Sent: 14 December 2021 16:55
To: Cook C (Colin) <Colin.Cook@gov.scot>; [REDACTED] @gov.scot>; Rapid Response Unit <RRU@gov.scot>; Director of Economic Development <DirectorDED@gov.scot>
Cc: [REDACTED] @tatasteelurope.com>; [REDACTED] @tatasteelurope.com>
Subject: Letter

In confidence

Dear Sirs

Further to our recent conversations, please find attached a letter on behalf of Tata Steel UK Limited.

Kind regards,

[REDACTED]

[REDACTED]
[REDACTED]

Tata Steel
T: +44 (0)20 77[REDACTED]
M: +44[REDACTED]
E: [REDACTED]@tatasteelurope.com
www.tatasteelurope.com

This transmission is confidential and must not be used or disclosed by anyone other than the intended recipient. Neither Tata Steel Europe Limited nor any of its subsidiaries can accept any responsibility for any use or misuse of the transmission by anyone.

For address and company registration details of certain entities within the Tata Steel Europe group of companies, please visit <https://www.tatasteelurope.com/en/legal-notice/entities>

Sensitivity: general

This e-mail (and any files or other attachments transmitted with it) is intended solely for the attention of the addressee(s). Unauthorised use, disclosure, storage, copying or distribution of any part of this e-mail is not permitted. If you are not the intended recipient please destroy the email, remove any copies from your system and inform the sender immediately by return.

Communications with the Scottish Government may be monitored or recorded in order to secure the effective operation of the system and for other lawful purposes.

The views or opinions contained within this e-mail may not necessarily reflect those of the Scottish Government.
