

4. That whilst it is noted that a number of members of the Proprietors' families had suffered illness, it is far from clear how this has prevented the proprietors from requesting a review within the allowed 3 month period given relative straightforward issues involved.
4. The letter gave the Proprietors two weeks to request a hearing on the matter should they so wish. No response was received from the proprietors. Having carefully considered the matter I am satisfied that the reasons provided, when considered individually or collectively, do not justify an extension in the period for requesting a review.

Decision

- 5. The request for an extension of time to the period for requesting a review on opinion 1/18 is refused.**

Appeal

6. Any appeal must be lodged within 28 days after the date of this decision.

Phil Thorpe
Deputy Director, acting for the Comptroller