

DUNCAN R. MILLER FINE ARTS

17 FLASK WALK
HAMPSTEAD
LONDON NW3 1HJ

TELEPHONE: 071 435 5462 FAX: 071 431 5352

For the Attention of Mr W. Smith
Robert Fleming Holding Ltd
25 Copthall Avenue
London
EC2R 7DR

INVOICE

18th July 1995

JOHN BYRNE

SCOTTISH BOY ON THE BEACH WITH JAPANESE WONDER SHELL
Mixed media (pastel, watercolour, gouache,
coloured inks, crayon)
Signed
Inscribed & dated verso
Size 38 x 48 ins
Painted 1995

Price including VAT £13640



FINE ART DEALER
VAT REG. NO: 240 4731 91



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Bill Smith
Robert Flemings Holdings
25 Copthall Avenue
London
EC2

22nd August 1995

Dear Bill

Following upon our telephone discussion, I have sent by separate cover a credit note and new invoice for the John Byrne including VAT. The calculations are as follows;

Price including VAT @ 17 1/2%	£13640.00
Total VAT therein £2031.48	
Total VAT recoverable by Flemings	<u>1137.64</u>
	<u>£12502.36</u>

Apologies but I have endeavoured to make the net cost to Flemings approximately the same.

I will telephone next week to discuss this and other matters.

Sincerely



pp.

Duncan



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