... As for your email, according to you, the approved additional work is only  $63.442 \in$ , minus the fines and the additional cost of accommodation.

I do not agree with the withholding of fines, I do not think I owe any fines because there is still work to be done after the fast track procedure, moreover there is a lack of reasonableness in the payment of fines!!!!

No additional living expenses have been incurred, we also have to live and eat on the ship. The ship is certainly more expensive than a house, also in terms of costs. In this respect, it lacks any reasonableness to pay these costs!!!!

Today there is thus open additional work of altogether:	€ 208.605,=
Of it you accept	" 63.442,=
Remains outstanding	€ 145.163,=

If proceedings occur, a bank guarantee must be provided for the total amount of the work in the amount of € 195,000, i.e. € 145.163,= plus 35% interest and costs, the said amount is to be paid into the third party account of Mr. Hommersom.

In the event of proceedings in the case, the invoice for the final settlement with the total amount of  $\in$  1.016.105, as prepared today in the VAT return, will be submitted to the tax authorities and customs.

The ship must then be proven to have left the Netherlands within 30 days of delivery, for which you must submit a "tax purpose declaration" and indemnify the shipyard in respect of the VAT.

If an amicable agreement is reached, the final invoice will be drawn up with the amounts agreed in the agreement for options and additional work that may be of interest with regard to the payment of VAT.

In addition, we can prepare another statement of the invoice, which is not technically correct, namely the statement of the invoice in which the trade-in value is deducted from the total amount. See the example draft invoice.

Also, it would be possible for the shipyard to mark the first payment of  $\in$  50,000,= and book it as a business invoice, e.g. project engineering and then book it to Euroship Services in 2018 and keep this amount outside the new ship, then the ship's invoice is also  $\in$  50,000,= lower.

See example invoice....