



CHANCELLOR

CC Chief Secretary
Sir D Wass
Mr Ryrie
Sir K Couzens
Mr Burns
Mr Middleton
Mr Britton
Mrs Lomax

NIEHANS

I have seen Mr Middleton's critique of the Niehans report - and of its serious shortcomings - circulated on 16 February.

Mr Middleton's analysis is, in my judgement, wholly valid. We would be crazy to go this route - at least unless and until we have succeeded in turning the UK into Switzerland in more substantial ways.

SAJL

PP NIGEL LAWSON

17 February 1981

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