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c/o Pension Practitioner .Com
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NW7 4SD

Customer Support : 0870 6063636 (option 2)
Email: exchange@thepensionsregulator.gov.uk

Date: 24 August 2010

HMRC Ref: 00759386RD

Dear Sir or Madam

C & S Pension Scheme

I understand that a pension scheme has been registered with HM Revenue and Customs (HMRC) for tax purposes using the HMRC online system on 15/07/2010.

Most schemes that register with HMRC must also register with the Pensions Regulator. If you have registered with the Pensions Regulator recently, please ignore this letter.

I would remind you that registering a pension scheme with the Pensions Regulator is a requirement under section 62 of the Pensions Act 2004 and regulation 2 of the Register of Occupational and Personal Pension Schemes Regulations 2005. Failure to comply with these requirements may result in further action being taken against the trustees of the scheme.

However, your scheme is not required to be registered with the Pensions Regulator if it is one of the following:

- a scheme with only 1 member; or
- a scheme which only provides lump sum death benefits; or
- a Group Personal Pension Scheme for an employer which forms part of a Personal Pension Scheme that has already been registered by a pension provider.

You can find out more information about the requirements to register pension schemes by looking on our website www.thepensionsregulator.gov.uk/exchange/register.aspx. This includes a facility to register occupational schemes online. Once you've registered your scheme you'll be able to update your scheme details online at any time.

If you would like to discuss the matter further, please do not hesitate to contact us by phone; **0870 606 3636 (option 2)**; 9.00am-5.00pm Monday to Friday or by email; exchange@thepensionsregulator.gov.uk.

Yours faithfully



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