Nigel Sloam & Co

Actuaries & Consultants

Our ref:

GY/CA

Your ref:

Dr S Hemingway Freshfield Analysis Limited Park Lane Knebworth Herts SG3 6PF



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10 December 2008

Dear Stephen

FRESHFIELD ANALYSIS PENSION SCHEME

I refer to my previous letter dated 27 November 2008 in relation to our resignation as Independent Trustee to the scheme.

It had been agreed that we would prepare the Deed of Retirement and carry out other administration to this effect and the documentation was enclosed with my previous letter.

In order for us to proceed with the above and to calculate your maximum benefit entitlement within the scheme would you please arrange for payment of our invoice to be made. This includes accrued Trustee fees to date and various other administration carried out throughout the current year.

We have since received a letter from Pension Practioner.Com enclosing a Deed of Removal. However, we had agreed that this document would be prepared by NSS Trustees Limited, our office carried out this work and as such payment should be made.

Upon receipt of the payment we will complete the works and arrange for all notifications to be made to the appropriate regulatory bodies in respect of the change.

I trust this is satisfactory.

Yours sincerely

GUY YOUNG

Encls.