

PRS/jld/PENSIONPRAC13.9

13 September 2010

Mr Gavin McCloskey Pension Practitioner.com Daws House 33-35 Daws Lane London NW7 4SD

Dear Gavin

Thank you for your letter dated 3 September.

This looks like a standard letter which may not have actually been seen by you (it was unsigned).

I am wondering, in view of the very recent formation of the small self administered scheme under your direction, whether we shall need to comply with these particular requirements and I would appreciate your letting me have your comments.

Yours sincerely

Peter Syedman Managing Director

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