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Mr M Mehta
Kearsley Airways Limited
Temple Gardens
London
NW11 0LL

4 December 2008

Dear Mr Mehta,

Mr & Mrs M Mehta Pension Scheme

Further to our telephone conversation earlier today, I confirm that Mrs Mehta's tax free lump sum amounts to £412,500 at this time

This represents 25% of the lifetime allowance as Mrs Mehta did not have lump sum rights of more than £375,000 on 5 April 2006.

Would you please arrange for these funds to be made available for transfer to her personal account.

If you have any questions regarding these enclosure please feel free to get in touch.

Yours sincerely



Gavin McCloskey

For Pension Practitioner .Com