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Daws House
33-35 Daws Lane
London
NW7 4SD

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

3 November 2008

Dear Mr Mehta,

Mr & Mrs Mehta P.S.

I am pleased to confirm that your pension scheme has been registered with HM Revenue & Customs and I enclose the governing deed plus your membership forms for your safekeeping. The HMRC Certificate of Registration has been sent to you under separate cover.

With regard to the change of Scheme Name to Mr & Mrs Mehta Pension Scheme, I enclosed the Deed for signing by both of you, both of your signatures will need to be witnessed. Please retain this deed as an original and return the second to me for safekeeping.

The second stage is to close your HSBC accounts and transfer those proceeds to the Nat West, once that has been done we can then have that account changed to the new scheme name. Would you please sign the attached letter to Barnett Waddingham in order that this may be effected, you will need to insert your account number and sort codes on those letters. Please confirm to me once the pension transfer has been made.

I also enclose an invoice to the Company for the tax registration and administration of the scheme for 1 year, our pension lawyers have had to provide the Deed to change the scheme name and their cost for this is £250.00 plus VAT.

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

Kind regards

Yours sincerely

Gavin McCloskey
For Pension Practitioner .Com

Mr J Landon
Barnett Waddingham LLP
Chalfont Court
Hill Avenue
Amersham
HP6 5BB

Date: November 2008

Dear Mr Landon,

Madhoo Mehta SIPP & Meenal Mehta SIPP

We have recently registered with HMRC a small self administered scheme under the name of Mr & Mrs Mehta Pension Scheme. The tax registration number for this scheme is: 00723137RE.

Would you kindly close both SIPPs and issue us with a final invoice for settlement, we wish to transfer the balance of money with HSBC to the account at Nat West. Once this transfer has been made we will then re-register that account in the new scheme name.

Thank you for your assistance.

Your sincerely

Madhoo Mehta

Meenal Mehta