Mr. Alan Highman

P & A Technologies SSAS

P & A Technologies Trading Ltd

4 Alma Row

Whiston

Rotherham

South Yorkshire

S60 4HT

06 August 2014

Dear Alan,

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| **Practitioner Resignation**  |

We write to advise you that we may be resigning as the Practitioner of your scheme due to the fact that the following Invoices have not yet been paid.

* Invoice 2564 - Annual renewal for pension administration services to the Trustees for the period 14 June 2014 to 13 June 2015.

We have not had any communication from you and as we are not able to collect the Fees we may take this action.

In relation to the outstanding fees, should the attached invoice not be settled in full within 30 days of the date of this letter, we will have no choice but to take further measures and resign.

If you prefer that we do not undertake this regrettable course of action then you must contact us immediately.

With the requirements of HMRC and the maintenance of the pension scheme, for which you are liable as trustees and beneficiaries, we strongly recommend that you will need to appoint a new scheme practitioner.

Yours Sincerely,

Miriam Azizi
Director