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**Date** 27 March 2014  
**Our ref** 00797515RV/EAST KILBRIDE/LMC  
**Your ref**

Dear Ms Lunnon

**Re: Roger Howell SSAS**

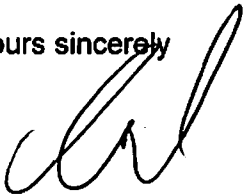
Thank you for your letter dated 04 February 2014 and the documents supplied with that in relation to the above-named scheme.

To enable me to fully review this scheme and any related transfers, I require the following information/documentation

- 1) You have stated that the funds will initially be deposited as cash. Can you now confirm who will have access to this and provide documentation outlining the terms of that access.
- 2) The nature of the business does not appear to have been supplied to date, please now confirm this.
- 3) In your letter of 10 January 2014 you advise that you have been delegated the day to day administrative functions by the administrator. As the details of the actual administrator do not appear to have been supplied, please now confirm full details for them i.e. full name/company name, address etc.
- 4) You have stated that the principal employer is currently trading. Per our records, this company was made dormant in December 2013. As this would appear to be the case, please now advise
  - a) Why endeavours are being made to set up a pension scheme for a company that is not actively trading?
  - b) Why was the company made dormant? Has the company ever traded?
- 5) You have stated that the company has 1 employee. To enable me to review this aspect, please now supply the following information:
  - a) The PAYE reference number for the company
  - b) Full details of the employee, including name, national insurance number, date of commencement of employment etc
  - c) Please also supply details of the company director, including the above and their 10 digit self assessment unique taxpayer reference number.

I look forward to hearing from you on this by 17 April 2014. If you wish to discuss this further, please do not hesitate to contact me at the above telephone number.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Lynne McMahon', written in a cursive style.

**Miss Lynne McMahon**  
Officer of Revenue & Customs

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