BRM Solicitors
Gray Court
99 Saltergate
Chesterfield
Derbyshire
S40 1LD Dated: 24 June 2022

Dear Sirs,

Singleton Family SSAS

We have been recommended to contact you in respect of the following properies:

43 Townhead Street Sheffield S1 2EB SYK278407; and

Cross Smithfield Sheffield S3 7AS SYK 514304.

These properties are presently held in a SIPP with James Hay, and the trustees wish to transfer these properties to a SSAS.

We are the registered administrator of the scheme, which is hosted on the Retirement Capital platform for online services management.

The transfer falls under TOGC rules for VAT purposes and there is no SDLT on the transfer.

Would you please accept this letter as consent for the engagement of transfer, the costs for which are borne by the Scheme.

Please confirm to Gina Martin at Retirement Capital your requirements.

Yours sincerely

S.McCloskey

**For Registered Scheme Administrator Ltd**