



**HM Revenue  
& Customs**

**HM Revenue & Customs  
Pension Schemes Services**  
PO Box 175  
Bootle  
L30 4TX

Mr M Miserotti  
Pensions Practioner.com  
Daws House  
33-35 Daws Lane  
London  
NW7 4SD

**Tel** 0845 600 2622  
*Monday to Friday 9.00 to 17.00*

**Fax** 0151 471 2527

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**Date** 2 October 2013  
**Our Ref** PSTR 00157669RZ (CFS-499593)  
**Your Ref** -

Dear Mr Miserotti

**Tierney Family Trust**

Thank you for your letter of 30 August 2013 regarding the meaning of a sponsoring employer.

I note your comments but don't necessarily agree but I accept the contents of your letter need further consideration, so at this point I am not in a position to provide a substantive response.

You previously provided me with a letter from WHA (accountants) dated 23 April 2013 together and declaration of nominee ship, dated 30 December 2008.

According to the letter the "formation agent registered 60 ordinary £1 shares in his name and he signed a declaration of nominee ship stating that he was holding these 60 shares on behalf of Patrick Fogerty."

Would you please provide me with the full name and address of the formation agents.

When Mr Fogerty transferred the 60 shares to Mr J Tierney on 1 May 2009 what were the full terms of transfer, full details please. Also would you please explain why this nominee arrangement was created in the first place.

I look forward to hearing from you no later than 3 November 2013 and once I have fully considered the contents of your latest letter I will provide a response.

Yours sincerely

Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001

**Terry Thompson**  
**Pensions Compliance**

**Direct line 03000 564 192**