-Kirsty Allsopp  
Pensions Scheme Services   
HM Revenue & Customs  
Fitz Roy House

Castle Meadow Road  
Nottingham  
NG2 1BD

9th April 2014

Dear Sirs,

Reference: 00810541RC  
Scheme Name: Malcolm Corcoran Associates Pension Scheme

Thank you for your recent enquiry regarding the tax registration of this scheme.

We are the Practitioner for this Scheme and given that we operate as a pension administration firm, the Administrator who has delegated the day to day administration functions to this Office considers it appropriate for us to respond to you directly.

I enclose the following items (where relevant) which have been numbered for your reference:

1. Scheme rules. The scheme rules have been reviewed by your Office in respect of other scheme audits. They are model standard rules, which do not permit the access of relevant benefits to any member or any other persons before age 55, other than in accordance with your requirements.
2. Trust deed; this has been prepared by White & Co Solicitors in line with the Scheme Rules.
3. The member of the scheme is the trustee of the plan and membership is by invitation by the principal employer; a copy of documents regarding this is enclosed.
4. The scheme funds are initially deposited as cash, which will be subsequently invested by the trustees; The Trustee is a High Net Worth Individual who wishes to bring his current pensions all into one scheme under his company and to determine his own investment strategies. Additional company contributions are intended plus company capitalisation. Details of the investments are enclosed.
5. The scheme is not open to non-employees, only to employees and directors of the principal employer.
6. The scheme establisher is the principal employer noted in the trust deed. The principal employer is a trading company. Malcolm Corcoran Associates Limited, company number 07413351.
7. The scheme establisher is not an individual.
8. The number of persons employed by the scheme establisher is one.
9. The corporation tax reference of the Employer is 455 20893 01395 A 07 03/01
10. The Employer is not VAT registered.
11. The scheme is not a personal pension scheme.
12. The scheme is not marketed to individuals who are not employees of the limited company.
13. Pension Practitioner. Com already acts as Scheme Administrator for several other schemes and as Practitioner on several hundred others.

The trustees invest funds permitted by the investment selection guide, scheme rules and fact sheet which we enclose. We have a good relationship with your Interventions Team and any firms which may engage in pension liberation are notified to your colleagues.

Whilst we ensure that the trustees invest scheme assets in accordance with the stated investment objectives of the scheme, any unauthorised payments are reported to your Office through an Event Report following completion of the scheme tax returns. We have adopted this policy successfully and our objective is also to ensure that the tax status of the scheme is maintained; clients invest in appropriate investments having considered advice and build a healthy pension fund to provide an income in retirement.

We act as Practitioner for over 400 schemes, our practitioner reference number is 00005886 and we are registered with your Office as a Company Services Provider for money laundering under registration number12527917.

We trust that this satisfies your registration requirements.

Yours faithfully

Michelle Lunnon  
**For Pension Practitioner .Com**