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| C:\Users\owner\AppData\Local\Temp\Pension Practitioner - Logo.jpg | Tel: 0800 634 4862Fax: 020 8711 2522Email: info@pensionpractitioner.com |

Dear Sirs

Date: 1 October 2010

Please find enclosed a stock transfer form and share certificate for this account.

Would you please send the new share certificate to the new holders as per the stock transfer form and confirm to us once this has been completed.

Please contact me should you have any queries regarding this.

Yours sincerely

Gavin McCloskey
**For Pension Practitioner .Com**