Freephone: 0800 634 4862 Fax: 020 8711 2522

Email: info@pensionpractitioner.com

Daws House 33-35 Daws Lane London NW7 4SD

PRIVATE & CONFIDENTIAL Mr M Mehta Kearsley Airways Limited Temple Gardens London NW11 0LL

16 Mach 2010

Dear Mr Mehta,

Mr & Mrs M Mehta Pension Scheme

I confirm that Mrs Mehta's share of fund at age 75 amounted to £3,603,824. Therefore, her maximum pensions are:

Maximum ASP Drawdown Income per annum: £288,666.30 Minimum ASP Drawdown Income per annum: £176,407.18

This pension should be paid as soon as possible, you will need to deduct taxation from the pension prior to payment to her, I suggest that this is at the emergency rate of 40%. In order to allow a further payment to her prior to the new 50 pence tax rate I will need a valuation of the fund as at 31 March 2010.

Kind regards

Yours sincerely

Gavin McCloskey **For Pension Practitioner .Com**

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