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Daws House
33-35 Daws Lane
London
NW7 4SD

Mr Craig Mitchell
HBJ Gateley Wareing
Fleet Place House
2 Fleet Place
London
EC4M 7RF

Dated: 7 March 2010

Dear Mr Mitchell

NEW HORIZONS RETIREMENT BENEFIT SCHEME

We act for the trustees of the scheme and you have been appointed to provide legal services to the trustees in connection with the purchase of Unit 10 Heron Business Centre, Henwood, Ashford, Kent. Given that there is a connected party transaction, we have no objection at this time to you acting for both the trustees and firm.

Our responsibility is to ensure that the transaction is undertaken in accordance with HMRC requirements and that reporting functions are adhered to.

Would you please let us have a copy of the draft sale agreement between the trustees and firm in addition we will require a copy of the transfer of lease document, which I understand is held with Speedy Hire Centres (Southern) Limited; please also advise if you have any specific requirements regarding the constitution of the trust at this time.

Yours sincerely

Gavin McCloskey
For Pension Practitioner .Com