



Audit & Pension Schemes Services
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Your ref: NOT GIVEN

Our ref: 003/124008/000000/J

Date: 27 February 2002

GATEWAY FINANCIAL ASSOCIATES LTD
35 ST NICHOLAS PLACE
LEICESTER
LE1 4LD

Deputy Director. Jayne Banner

Dear Sir/Madam

CANTERDAWN LTD

PARKLANDS RETIREMENT BENEFITS SCHEME

I am authorised by the Board of Inland Revenue to state that the scheme named above has been approved as a retirement benefits scheme for the purposes of Chapter I Part XIV Income and Corporation Taxes Act 1988 with effect from 12 November 2001 and will be treated as an "exempt approved scheme" for the purposes of section 592 of that Act.

The approval is given on the understanding that this Office will at once be advised of any alteration to the rules or other terms of the scheme and will be conditional upon compliance with the undertaking given by the Administrator, with sections 605 and 606 Income and Corporation Taxes Act 1988, and any regulations made by the Board under section 612(3) of the said Act.

Yours faithfully

Controller

If telephoning please ask for L BEAMES
on (0115) 9741468 (Direct Dial)