

PRIVATE AND CONFIDENTIAL

Mr Damian Courtney
PREMIER WASTE (UK) HOLDINGS PLC
209-211 Walsall Road
Perry Barr
Birmingham
B42 1BS

Date: 1 September 2011

Dear Damian,

PREMIER WASTE (UK) PLC RETIREMENT BENEFITS SCHEME

Please find enclosed the documentation in relation to the changes to the pension scheme for signing.

The adoption of this deed and rules to the pension scheme achieves the following requirements. It updates the rules to meet current HMRC requirements regarding the investment of scheme funds, FSA requirements whereby in the investment decisions undertaken the trustees undertake decisions on a unanimous basis. It also provides for non allocated funding to be allowed.

Presently, the Company is limited to a contribution rate per person of £50,000 (excluding carried forward rules). The adoption of the enclosed documents allows the Company to pay an excess contribution into a general account within the scheme to meet future pension liabilities that arise. Therefore the £200,000 excess will be set off against future allowance limits but will provide for corporation tax deduction in the year of payment (assuming that that the Company's contribution is not excessive).

You and Nuala need to sign the deed on behalf of the Company and as Trustees. Patrick will need to sign this also and one person can witness each signature. The deed will need to be returned to me and I will arrange for Caroline to sign this. The deed does not prejudice her interest or anyone else's for that matter and as such she will be required to sign the deed in order to avoid any breach of the Trustee Act 1925.

The Minute will also need to be signed and returned to me. I will return the originals to you once I have completed my reporting to HMRC. I have 30 days to report these changes to HMRC; otherwise a fine may arise.

I also enclose the invoice for this, this covers solicitors costs charged to us for the draft and provision of the legal documents plus our own time putting this together for you. When returning the paperwork please enclose a cheque in settlement of this account.

If you have any queries please let me know.

Yours sincerely

Gavin McCloskey
Pension Practitioner .Com