Trustees of the Rutherford Pension Plan, 12 Beech Avenue, Dumbreck, Glasgow. G41-5BX

Pension Practitioner.com Daws House, 33 - 35 Daws Lane, London. NW7-4SD Date: 18/01/2011

Dear Mr McCloskey,

Following our recent telephone conversation we write to confirm further pension input and Mr.Rutherford's withdrawal of the 25% tax free lump sum allowable of the new input value.

17th January 2011: L&R Cash contribution

£ 60,000.00.

Less tax Free lump sum issued to Neil M Rutherford 18/01/2011 £ 15,000.00.

Balance issued to Brewin Dolphin RPP investment account

£ 45,000.00.

There is at present no intention to commence with pension payments / drawdown.

Could you please confirm receipt of this information and retain for 2010-2011 return purposes.

Yours Sincerely

Neil M Rutherford

Scheme Administrator

(T: 07774-617-659)