

For the year ended 05/04/2011

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Special Piping Materials Limited
c/o Pension Practitioner .Com
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33-35 Daws Lane
London
NW7 4SD

Pension Schemes Services

Yorke House
Castle Meadow Road
Nottingham
NG2 1BG

Phone 0845 600 2622
Monday to Friday 09:00 - 17:00

Fax 0115 974 1480

Date of issue 06 April 2011

This notice requires you to make and deliver a Pension Scheme Return for the year ended 05/04/2011

Pension Scheme Tax Reference
00766536RS

Pension Scheme Name
SPM SSAS.

If audited accounts have been prepared for a period or periods ending in the year shown above, you should make the return for the period or periods covered by those accounts.

You must file the return online. Our Pension Schemes Online service provides a quick, secure and convenient way to send and receive information. If you have not already registered to use this service, visit our website at www.hmrc.gov.uk and select 'Pension Schemes' under 'do it online'.

Time limits

You must get the Pension Scheme Return to us by:

- 31 January 2012, or
 - 3 months after the day this notice is given
- whichever is the latest.

If the scheme has completed winding up before 31 October 2011, you must get the Pension Scheme Return to us by

- 3 months after the day on which winding up is completed, or
 - 3 months after the day this notice is given
- whichever is the latest.

You risk being charged penalties if you fail to file the Pension Scheme Return within the time limit, or if you make an incorrect return.