

Administrator's copy**Contracting-out certificate
for a money purchase scheme**

Issued to:

**SPECIAL PIPING MATERIALS LTD
Unit 27
Broadway
Globe Industrial Estate
Dukinfield Cheshire
SK16 4UU**

**ECON: E3529185B
COMP SCON: S6003338Y**

Company registration number: 2307592

It is hereby certified that, with effect from the start of 31 March 2011 the employments mentioned below, in respect of earners who qualify for protected rights* under

SPM SSAS

with the exception of those employments, if any, specifically excluded below, are to be treated as contracted-out employments by reference to the scheme for the purposes of Part III of the Pension Schemes Act 1993 / Pension Schemes (Northern Ireland) Act 1993.

Employments:

All employments with SPECIAL PIPING MATERIALS LTD for those individuals who are appointed as directors of the company

Date of issue 03 May 2011

Protected rights are rights to pensions provided in accordance with section 9(3) of the Pensions Schemes Act 1993/Pension Schemes(Northern Ireland) Act 1993.

**Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001**