HM Revenue & Customs

Pension practitioner.Com
Daws House
33-35 Daws Lane
London
NW7 4SD

Date   3 May 2011
Our Ref   126201
Your Ref

Dear Sir/Madam

Contracting-out Certificate for Retention by the Scheme Administrator.

Please find enclosed a contracting-out certificate issued as a result of the recent election to contract-out.

Please retain for future reference.

Yours faithfully

Barry Birkhead
Elections Team

Encs

To help us improve customer service, please quote our reference number and provide a daytime telephone number in any correspondence.

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

APSS 144 v0.1

HM Revenue & Customs

Pension Practitioner.Com Ltd

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.

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CA7000 *(01/04)*