Special Piping Materials limited c/o Pension Practitioner .Com Daws House 33-35 Daws Lane london NW7 4SD

The Pensions Regulator

Napier House Trafalgar Place Brighton BN1 4DW

T 0870 606 3636 **(option 2)** F 0870 241 1144

E exchange@thepensionsregulator.gov.uk

www.thepensionsregulator.gov.uk www.trusteetoolkit.com

Date: 29th March 2011

Dear Sir or Madam

SPM SSAS-HMRC Reference: 00766536RS

The above pension scheme was registered with HM Revenue and Customs (HMRC) for tax purposes using the HMRC online system on 01/02/2011.

Most schemes that register with HMRC must also register with the Pensions Regulator. Our records indicate that this scheme has not been registered with us.

You can find out more information about the requirements to register pension schemes by looking on our website www.thepensionsregulator.gov.uk/exchange/registering-new-schemes.

Please contact us by 22nd April 2011 to confirm whether or not this pension scheme is required to be registered with the Pensions Regulator. If you believe that the scheme is not required to be registered with us, please can you explain the reason why.

Please email your response to exchange@thepensionsregulator.gov.uk.

Alternatively, please contact us by phone; **0870 606 3636 (option 2)**; 9.00am-5.00pm Monday to Friday.

Yours faithfully

Miss Joey Patel

Head of Scheme Information Management

www.thepensionsregulator.gov.uk www.trusteetoolkit.com (Free, online learning for trustees)