

Freephone: 0800 634 4862
Fax: 020 8711 2522
Email: info@pensionpractitioner.com

Daws House
33-35 Daws Lane
London
NW7 4SD

Mr Roger Bloomer
Roger C Bloomer Chartered Accountants
2 Charnwood Court
Newport Street
Swindon
SN1 3DX

2 March 2009

Dear Roger,

Singleton SSAS

I refer to our e-mail correspondence at the end of January regarding the apportionment of assets between the scheme members.

I understand that the last apportionment statement was undertaken by the scheme actuary. It should be noted that the actuarial valuation report is not binding on the trustees and it is up to the Company to decide how benefits should be apportioned among the members. That said, the actuarial valuation report remains a useful reference point in determining member benefits from the scheme.

Accordingly, I would be grateful if you could provide to me the last actuarial valuation report together with a copy of the accounts from the last actuarial valuation up to 16th of March 2007 inclusive. Please also advise whether the Company has advised you at any point how the employer contributions should be funded, this could be in the form of a funding letter.

The main reasons for agreeing an apportionment of benefits are for production of the member benefit statements and trustee report. It will also be relevant if any member wishes to transfer their benefits to another Scheme and this item was raised at the last trustees meeting. However, before the benefit statements can be produced the Company and the Trustees must agree to the fund splits and how member benefits are arranged. I will liaise with Graham on this in more depth over the coming weeks and will keep you in the loop.

Many thanks for your assistance.

Kind regards.

Yours sincerely

Gavin McCloskey
For Pension Practitioner.com

c.c. Graham Williams

Company Reg No: 6028668; VAT Reg No: 894312018; HMRC Practitioner Reg No: 00005886
www.pensionpractitioner.com