

Registered Scheme Administrator Limited | Office 12 | Venture Wales Building | Pentrebach | Merthyr Tydfil CF48 4DR Telephone 0121 769 0041 | E-mail info@registeredschemeadministrator.com

BRM Solicitors Gray Court 99 Saltergate Chesterfield Derbyshire S40 1LD

Dated: 24 June 2022

Dear Sirs,

Singleton Family SSAS

We have been recommended to contact you in respect of the following properies:

43 Townhead Street Sheffield S1 2EB SYK278407; and Cross Smithfield Sheffield S3 7AS SYK 514304.

These properties are presently held in a SIPP with James Hay, and the trustees wish to transfer these properties to a SSAS.

We are the registered administrator of the scheme, which is hosted on the Retirement Capital platform for online services management.

The transfer falls under TOGC rules for VAT purposes and there is no SDLT on the transfer.

Would you please accept this letter as consent for the engagement of transfer, the costs for which are borne by the Scheme.

Please confirm to Gina Martin at Retirement Capital your requirements.

Yours sincerely

S.McCloskey

For Registered Scheme Administrator Ltd