

Paul Charles Singleton
Singleton Family SSAS
475 Whirlowdale Road
Sheffield
S11 9NH

BRM Solicitors
Gray Court
99 Saltergate
Chesterfield
Derbyshire
S40 1LD

Date: 12 July 2022

Dear Sirs,

Singleton Family SSAS

I have been instructed, by the trustees of the above Scheme, in my capacity as Scheme's registered administrator, to contact you in respect of the following properties:

43 Townhead Street Sheffield S1 2EB (SYK278407); and

Cross Smithfield Sheffield S3 7AS (SYK514304).

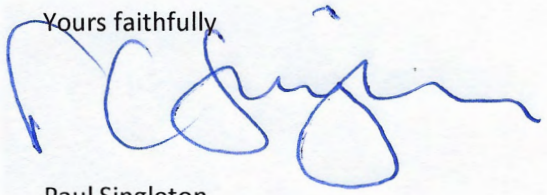
These properties are presently held in a SIPP with James Hay, and the trustees wish to transfer these properties to a SSAS.

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

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

Please confirm to Georgina Martin at Retirement Capital who are assisting me with these matters your requirements.

Yours faithfully



Paul Singleton