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| **Private and Confidential**  |
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Dear xx

**The Retained Firefighters’ Pension Settlement - Second options exercise**

Thank you for returning your election form to join the Modified Pension Scheme.

As you are already in receipt of a pension from the Firefighters Pension Scheme, we require clarity from HMRC in respect of the tax treatment of the additional lump sum that you are due to receive. This unfortunately means that at present I am unable to instruct our administrators to action your request and pay you any arrears of pension or lump sum.

Please be assured that this remains a priority for us to resolve. Colleagues from the Local Government Association (LGA) are in dialogue with HMRC on this matter and an outcome is expected soon. I will contact you further once clarity has been provided.

Yours sincerely,

xxx