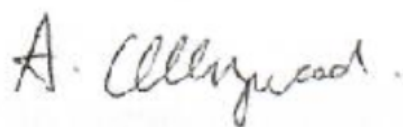


TP have received Mr Johnson's choices and will revise his benefits at the earliest opportunity. Unfortunately, TP are awaiting guidance from HM Treasury relating to the application of tax for under and overpayments and cannot progress his benefit revision until this guidance is received. TPS benefits are paid from public funds and therefore require HM Treasury guidance. TP have not been provided with an expected timescale from HM Treasury.

At this time TP cannot provide any further information or comment in relation to Mr Johnson's complaint, you may wish to direct this to HM Treasury who may be able to assist further.

I trust this explanation is helpful.

Your Sincerely



Alyson Collingwood
Head of Operations
Teachers' Pensions