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From: David.Lauder@scotland.gsi.gov.uk [mailto:David.Lauder@scotland.gsi.gov.uk]

Sent: 02 April 2012 16:46

Subject: FW: LGPS early retirement and pension debits guidance and factors

Importance: High

Dear Colleagues

I attach, with immediate effect, guidance from GAD covering LGPS early retirement and pension debits and factors.

Any queries please let me know asap.

David