Name of	Atkin Pensions
Organisation	
Response	We have not completed the online form with responses but would note that having the TAS documentation as a summary of the high-level principles with the application statements and Glossary attached as appendices is preferable to having all the information included within the main TAS document.  Our only other comment relates to the Impact Assessment and the costs involved in updating processes as a result of the new TAS. The assessment acknowledges that there will be a one-off cost associated with reading the revised TAS and that larger consultancies will have to amend all their processes, procedures and standard documents. However, as a small consultancy we will also have to amend all our processes, procedures and standard documents but the one-off work involved in determining the changes will be in respect of fewer clients and carried out by fewer actuaries.