

Company No: 02343760

THE COMPANIES ACT 1985COMPANY LIMITED BY SHARES**WRITTEN RESOLUTIONS OF THE MEMBERS**

of

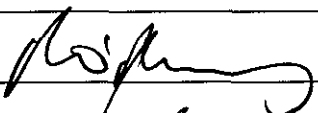

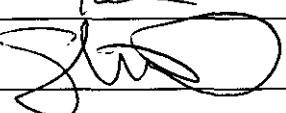
ACCESS ACCOUNTING LIMITED
("the Company")Passed on 21st August 2006

In accordance with Section 381A of and Schedule 15A to the Companies Act 1985, we the undersigned, being or representing all the members of the Company for the time being entitled to receive notice of and attend and vote at a general meeting of the Company hereby resolve as follows:

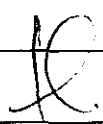
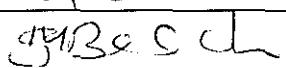
SPECIAL RESOLUTIONS

1. That the 21,002 issued "A" shares of £1 each in the capital of the Company all be redesignated as "ordinary shares" each having the rights and privileges, and being subject to the restrictions, set out in the Articles of Association as proposed to be adopted by the resolution numbered 3 below.
2. That the 13,977 authorised but unissued "B" shares of £1 each in the capital of the Company all be redesignated as "ordinary shares" each having the rights and privileges, and being subject to the restrictions, set out in the Articles of Association as proposed to be adopted by the resolution numbered 3 below.
3. That the Articles of Association contained in the printed document annexed hereto and for the purposes of identification marked "A" be and they are hereby adopted and approved as the Articles of Association of the Company in substitution for and to the exclusion of the existing Articles of Association of the Company.

Dated: 21st August 2006

Name of Shareholder	Signature	Date of Signature
Alistair O'Reilly		
Ian Little		
Stuart Allsopp		
Antony Barrow		



Vanessa Barrow		
Richard Hibbler		
Sally Hibbler		
John Beech		
Susan Beech		
..... On behalf of Standard Life As Trustee of Access Accounting Pension and Assurance Scheme		

THE COMPANIES ACT 1985

COMPANY LIMITED BY SHARES

WRITTEN RESOLUTIONS OF THE MEMBERS

of

ACCESS ACCOUNTING LIMITED

("the Company")

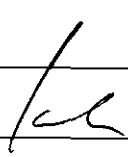
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Richard Hibbler	R Hibbler	
Sally Hibbler	S.A. Hibbler	
John Beech		
Susan Beech		
..... On behalf of Standard Life As Trustee of Access Accounting Pension and Assurance Scheme		

Company No: 02343760

THE COMPANIES ACT 1985

COMPANY LIMITED BY SHARES

WRITTEN RESOLUTIONS OF THE MEMBERS

of

ACCESS ACCOUNTING LIMITED
("the Company")

Passed on 21st August 2006

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Stuart Allsopp		
Antony Barrow	<i>Antony Barrow</i>	
Vanessa Barrow	<i>V Barrow</i>	
Richard Hibbler		
Sally Hibbler		
John Beech		
Susan Beech		
..... On behalf of Standard Life As Trustee of Access Accounting Pension and Assurance Scheme		

THE COMPANIES ACT 1985
COMPANY LIMITED BY SHARES
WRITTEN RESOLUTIONS OF THE MEMBERS

of

ACCESS ACCOUNTING LIMITED
("the Company")

Passed on 21st August 2006


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Susan Beech		
PHILIP CLARKE On behalf of Standard Life As Trustee of Access Accounting Pension and Assurance Scheme	 Authorised Attorney	30/6/2006

COMPANY NUMBER: 2343760

THE COMPANIES ACT 1985

A PRIVATE COMPANY LIMITED BY SHARES

THE NEW ARTICLES OF ASSOCIATION OF:

ACCESS ACCOUNTING LIMITED

birketts llp

24-26 Museum Street
Ipswich Suffolk IP1 1HZ

t: 01473 232300 f: 01473 406391
www.birketts.co.uk

Company No. 2343760

THE COMPANIES ACT 1985

A PRIVATE COMPANY LIMITED BY SHARES

ARTICLES OF ASSOCIATION
OF
ACCESS ACCOUNTING LIMITED

*(adopted pursuant to a Written Resolution passed
on 21st August 2006)*

1. **DEFINITIONS AND INTERPRETATION**

- 1.1 In these Articles, unless the context otherwise requires, the following words and expressions shall have the following meanings:

"the Act" means the Companies Act 1985 and every statutory modification or re-enactment of it for the time being in force;

"Auditors" means the auditors to the Company for the time being;

"Directors" means the board of directors for the time being of the Company, and "Director" means any member of the board;

"Holder" means, in respect of any Share, the person or persons for the time being registered by the Company as the holder(s) of that Share;

"Ordinary Shares" means the Ordinary Shares of £1 each for the time being in the capital of the Company having the rights set out in these Articles of Association;

- 1.2 The Regulations contained in Table A in the Schedule to the Companies (Tables A to F) Regulations 1985 as amended by the Companies (Tables A to F) (Amendment) Regulations 1985 ("Table A") shall apply to the Company save in so far as they are excluded or varied hereby and such Regulations (save as so excluded or varied) and the Articles hereinafter contained shall be the regulations of the Company.

- 1.3 Regulations numbered 41, 73-80 (inclusive), and 81 in Table A shall not apply to the Company.

- 1.4 If there is any conflict or inconsistency between any provision in Table A which is applicable to the Company, and any provision set out below, the latter shall prevail.

2. SHARE CAPITAL

- 2.1 The provisions of section 89 (1) of the Act do not apply to the Company.
- 2.2 The authorised share capital of the Company at the date of the adoption of these Articles is £50,000 divided into 50,000 Ordinary Shares.
- 2.3 Subject to the provisions of the Act, the Company may purchase any of its own shares.
- 2.4 Subject to the provisions of the Act, the Company may make a payment in respect of any redemption, or purchase of any of its own shares otherwise than out of distributable profits of the Company or the proceeds of a fresh issue of shares.

3. SHARE CERTIFICATES

Clause 6 in Table A shall be read and construed as if the words "either with the seal or in the manner permitted by Section 36A(4) of the Act" were inserted at the beginning of the second line of the second sentence in substitution for the words "with the seal".

4. GENERAL MEETINGS

- 4.1 In the case of joint holders of a share the signature of any one of them is sufficient for the purposes of passing resolutions in writing under regulation 53 of Table A.
- 4.2 In the case of a corporation a director or its secretary is deemed to be a duly authorised representative for the purposes of regulation 53 of Table A.
- 4.3 A proxy is entitled to vote on a show of hands and regulation 54 of Table A shall be modified accordingly.

5. DIRECTORS

- 5.1 The Directors shall not be required to retire by rotation.
- 5.2 The Company may by Ordinary Resolution in General Meeting appoint any person who is willing to act to be a Director, either to fill a vacancy or as an additional Director.
- 5.3 The Directors may appoint a person who is willing to act to be a Director, either to fill a vacancy or as an additional Director.
- 5.4 The appointment or removal shall be effected by notice in writing to the Company signed by the Member or members giving it or, in the case of a corporate member, signed by a director and shall take effect when the notice is delivered to the registered office of the Company.
- 5.5 A director is not required to hold any qualification shares in the Company.

6. INDEMNITY

- 6.1 Subject to the provisions of the Act and in addition to such indemnity as is contained in Clause 118 of Table A, every Director, officer or official of the Company shall be entitled to be indemnified out of the assets of the Company against all losses or liabilities incurred by him in or about the execution and discharge of the duties of his office.
- 6.2 The Directors shall have power to purchase and maintain for any Director or other officer of the Company and the Auditors insurance against any liability which, by virtue of any rule of law,

would otherwise attach to him in respect of any negligence, default, breach of duty or breach of trust of which he may be guilty in relation to the Company.

7. DISQUALIFICATION OF DIRECTORS

The office of a director shall be vacated if:

- 7.1 *he ceases to be a director by virtue of any provision of the Act or these Articles or he becomes prohibited by law from being a director; or*
- 7.2 *he becomes bankrupt or makes any arrangement or composition with his creditors generally; or*
- 7.3 *he is, or may be, suffering from mental disorder and either:*
 - 7.3.1 *he is admitted to hospital in pursuance of an application for admission for treatment under the Mental Health Act 1983, or in Scotland an application for admission under the Mental Health (Scotland) Act 1960, or*
 - 7.3.2 *an order is made by a court having jurisdiction (whether in the United Kingdom or elsewhere) in matters concerning mental disorder for his detention or for the appointment of a receiver, curator bonis or other person to exercise powers with respect to his property or affairs; or*
- 7.4 *he resigns his office by notice to the Company; or*
- 7.5 *he shall for more than six consecutive months have been absent without permission of the Directors from meetings of Directors held during that period and the Directors resolve that his office be vacated.*

8. PROCEEDINGS OF DIRECTORS

- 8.1 *The quorum for the transaction of business of the Directors, or any committee of the Directors, shall throughout the meeting be four directors.*
- 8.2 *The Directors or members of a committee of the Directors may meet together for the despatch of business, adjourn and otherwise regulate their meetings as they think fit. Questions arising at any meeting shall be determined by a majority of votes and in the case of an equality of votes the chairman of the meeting shall not have a second or casting vote.*
- 8.3 *Any Director or member of a committee of the Directors may participate in a meeting of the Directors or such committee by means of conference telephone or similar communications equipment whereby all persons participating in the meeting can hear and speak to each other, and any Director or member of a committee participating in a meeting in this manner shall be deemed to be present in person at such meeting.*