

EMAP Flexiplan Trustees Limited

(Registered Number 2946750)

THE COMPANIES ACTS, 1985 TO 1989

COMPANY LIMITED BY SHARES

RESOLUTION

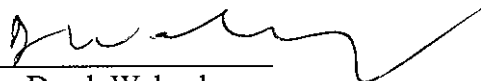
of

EMAP Flexiplan Trustees Limited

At an Extraordinary General Meeting of the above named Company duly convened and held on 8 March 1999 the following Resolution was duly passed as a Special Resolution of the Company.

SPECIAL RESOLUTION

THAT the accounts for the year ended 31 March 1998 having been sent out in accordance with Companies Act 1985 section 238(i), and the Company having qualified as small in that year, and having been dormant since the end of it, the Company resolves to make itself exempt from the obligation to appoint auditors as otherwise required by Companies Act 1985, section 384.



Derek Walmsley
Secretary

