

FILE COPY



**CERTIFICATE OF INCORPORATION
OF A PRIVATE LIMITED COMPANY**

Company No. 3295735

The Registrar of Companies for England and Wales hereby certifies that
TNK CONSULTING LIMITED

is this day incorporated under the Companies Act 1985 as a private
company and that the company is limited.

Given at Companies House, Cardiff, the 23rd December 1996



N03295735L

A handwritten signature in dark ink, appearing to read 'L. Parry'.

MRS. L. PARRY

For the Registrar of Companies



C O M P A N I E S H O U S E

HC007B



12

OYEZ

Please complete in
typescript, or in
bold black capitals.

Declaration on Application for Registration

Company Name in full

TNK CONSULTING LIMITED



F0120C10

I, ICAS SECRETARIES LIMITED

of 18 PARKER CLOSE LEICHTWORTH

do solemnly and sincerely declare that I am a [Solicitor engaged in
the formation of the company] [person named as director or
secretary of the company in the statement delivered to the Registrar
under section 10 of the Companies Act 1985]† and that all the
requirements of the Companies Act 1985 in respect of the
registration of the above company and of matters precedent and
incidental to it have been complied with.

And I make this solemn Declaration conscientiously believing the same
to be true and by virtue of the Statutory Declarations Act 1835.

Declarant's signature

director
for ICAS SECRETARIES LIMITED

Declared at

Station Place, Leicthworth, Northants

the

THIRTEENTH

day of

DECEMBER

One thousand nine hundred and ninety

SIX

*Please print name.

before me*

T. C. J. PAYNTER

Signed

Date

13/12/96

A Commissioner for Oaths or Notary Public or Justice of the Peace
or Solicitor

Please give the name, address, telephone
number, and if available, a DX number and
Exchange of the person Companies House
should contact if there is any query.

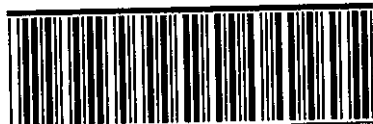
DROAKES
Chartered Accountant

18 Parker Close, Leicthworth, Herts. SG6 3RT
telephone & fax: 01462 - 675294

Tel

DX number

DX exchange



A42 *APALHRJL* 140
COMPANIES HOUSE 16/12/96

When you have completed and signed the form please send it to the
Registrar of Companies at:
Companies House, Crown Way, Cardiff, CF4 3UZ
for companies registered in England and Wales **DX 33050 Cardiff**
or
Companies House, 37 Castle Terrace, Edinburgh, EH1 2EB
for companies registered in Scotland **DX 235 Edinburgh**

**OYEZ**

Please complete in
typescript, or in
bold black capitals.

Notes on completion appear on final page.

***F0100C10***

Company
Name in full

TNK CONSULTING LIMITED

Proposed Registered Office
(PO Box numbers only, are not acceptable)

21 CASTLETON CLOSE

MANNA MEAD

Post town

PLYMOUTH

County/Region

DEVON

Postcode

PL3 5AE

If the memorandum is delivered by an agent
for the subscriber(s) of the memorandum
mark the box opposite and give the agent's
name and address.

☒

Agent's Name

D R DAKES

Address

18 PARKER CLOSE

Post town

LETCHEWORTH

County/Region

HERTS

Postcode

SG6 3RT

Number of continuation sheets attached.

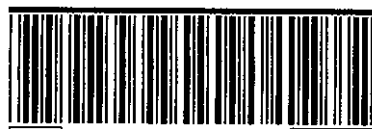
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D R O A K E S
Chartered Accountant

18 Parker Close, Letchworth, Herts. SG6 3RT
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or

Companies House, 37 Castle Terrace, Edinburgh, EH1 2EB

for companies registered in Scotland

DX 235 Edinburgh

[P.T.O.]

Company Secretary (see notes 1-5)

Company Name

TNK CONSULTING LIMITED

*Voluntary details.

NAME

*Style/Title

*Honours etc.

Forename(s)

Surname

ICAS SECRETARIES LIMITED

Previous forename(s)

Previous surname(s)

Address

18 PARKER CLOSE

Usual residential address

For a corporation, give the registered or principal office address.

Post town

LETCWORTH

County/Region

HERTS

Postcode

SG6 3RT

Country

UK

I consent to act as secretary of the company named on page 1

Consent signature



director

Date

13/12/96

Directors (see notes 1-5)

Please list directors in alphabetical order.

NAME

*Style/Title

*Honours etc.

Forename(s)

Surname

INDEPENDENT CONTRACTORS ACCOUNTING SERVICE LTD

Previous forename(s)

Previous surname(s)

Address

18 PARKER CLOSE

Usual residential address

For a corporation, give the registered or principal office address.

Post town

LETCWORTH

County/Region

HERTS

Postcode

SG6 3RT

Country

UK

Day Month Year

Date of birth

Nationality


Business occupation

Other directorships

QUARK CONSULTANCY LIMITED

I consent to act as director of the company named on page 1

Consent signature



director

Date

13/12/96

Directors (continued) (see notes 1-5)

NAME _____

***Style/Title**

*Honours etc.

*Voluntary details.

Forename(s)

Surname

Previous forename(s)

Previous surname(s)

Address**Usual residential address**

For a corporation, give the registered or principal office address.

Post town

County/Region

Postcode

Country

Date of birth

Day Month Year

Nationality

Business occupation

Other directorships

I consent to act as director of the company named on page 1

Consent signature

Date

This section must be signed by

**Either
an agent on behalf
of all subscribers**

Signed

Date

Signed

Date

Signed

Date

Signed

Date _____

Signed

Date _____

Signed

Date _____

Signed.

Date _____

Or the subscribers (i.e. those who signed as members on the memorandum of association).

Notes

1. Show for an individual the full forename(s) NOT INITIALS and surname together with any previous forename(s) or surname(s).

If the director or secretary is a corporation or Scottish firm – show the corporate or firm name on the surname line.

Give previous forename(s) or surname(s) except that:

- for a married woman, the name by which she was known before marriage need not be given,
- names not used since the age of 18 or for at least 20 years need not be given.

A peer, or an individual known by a title, may state the title instead of or in addition to the forename(s) and surname and need not give the name by which that person was known before he or she adopted the title or succeeded to it.

Address:

Give the usual residential address.

In the case of a corporation or Scottish firm give the registered or principal office.

Subscribers:

The form must be signed personally either by the subscriber(s) or by a person or persons authorised to sign on behalf of the subscriber(s).

2. Directors known by another description:

–A director includes any person who occupies that position even if called by a different name, for example, governor, member of council.

3. Director's details:

Show for each individual director the director's date of birth, business occupation and nationality.

The date of birth must be given for every individual director.

4. Other directorships:

–Give the name of every company of which the person concerned is a director or has been a director at any time in the past 5 years. You may exclude a company which either **is or at all times during the past 5 years, when the person was a director, was:**

–dormant,

–a parent company which wholly owned the company making the return,

–a wholly owned subsidiary of the company making the return, or

–another wholly owned subsidiary of the same parent company.

If there is insufficient space on the form for other directorships you may use a separate sheet of paper, which should include the company's number and the full name of the director.

5. Use Form 10 continuation sheets or photocopies of page 2 to provide details of joint secretaries or additional directors and include the company's number.

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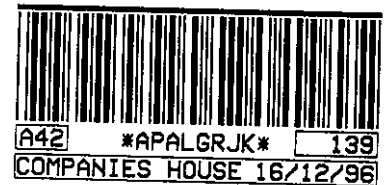
COMPANY LIMITED BY SHARES

Memorandum of Association
of
TNK CONSULTING
LIMITED



1. The name of the company is "TNK Consulting Limited".
2. The registered office of the company will be situate in England.
3. The objects for which the company is established are:-

(A)



(1) To carry on the business as a general commercial company including the business or businesses of general merchants, exporters, importers, manufacturers, factors, hirers, mail order dealers, brokers and dealers both wholesale and retail in all articles of commercial, industrial, scientific, surgical, manufacturing, personal and household use and consumption, ornament, recreation and amusement, proprietors of shops, warehouses, workshops, garages, offices and factories of all kinds, hotels, cafes, restaurants, houses, launderettes, flats, furnished and unfurnished rooms, and to buy, develop, lease and deal generally in land, whether freehold or leasehold, holiday camps and chalets, financial agents, and brokers, accountants, investment agents, insurance agents and brokers, builders, decorators, contractors, carpenters, joiners, civil, mechanical, heating, electrical, motor and general engineers, welders, computer programmers, operators, analysts, designers and software writers and suppliers, film, video and record producers and publishers, printers, stationers, theatrical agents, booking agents, chemists, grocers, clothiers, garment manufacturers, textile suppliers, jewellers and dealers in precious gems and stones and metals of all kinds, greengrocers, tobacconists, newsagents, confectioners, contractors, shippers and freight forwarders, estate agents, hairdressers, photographers, security contractors, insulation contractors, detective agents, car hirers and to act as dealers generally in electrical and electronic goods and services and to supply travel, transport haulage and shipping services and facilities of all kinds including sporting facilities and grounds and goods, and to supply double glazing, insulation and security systems and services of all kinds and to supply goods and services of all kinds by mail order and to supply telecommunication goods, services and to run night-clubs, repair and manufacture aircraft, supply agricultural services and expertise, book keeping, architectural services, surveying, draughtsmen and to undertake cleaning services of all kinds.

(2) To undertake and execute agency or commission work and to act generally as agents, factors and brokers for the sale and purchase of goods and the provision of services and travel.

(B) To carry on any other trade or business which can, in the opinion of the directors of the company, be advantageously carried on by the company in connection with or as ancillary to any of the above businesses of the general business of the company.

(C) To purchase, sell, improve, take on lease or in exchange, hire or otherwise acquire and hold for any estate, or interest in land, buildings, rights, privileges, easements, lands, licences, machinery, plant, processes of all kinds, stock in trade, and any real or personal property of any kind, and to erect, pull down, repair, alter, develop or otherwise deal with any building or buildings and adapt

178183

the same as necessary, convenient or useful or advantageous to the general business of the company.

(D) To borrow or raise or secure payment of money for the purpose or in connection with the business of the company and for the purpose of raising money for the company to become a member of any building society.

(E) To construct, enlarge, alter and erect and maintain roads, railways, sidings, bridges, reservoirs, shops, stores, buildings, factories, works, plant and machinery used in connection with the business of the company and to enable any of the above to be effected by any third party.

(F) To grant any leases, privileges, concessions or rights whatsoever in or in respect of any of the property of the company

(G) To mortgage and charge the undertaking, and all or any of the real and personal property and other assets, whether present or future, and all or any of the uncalled capital of the company, and to issue at par or at a premium or discount, and for consideration and with such rights, powers and privileges as may be thought fit, debentures and debenture stock, either permanent or redeemable or repayable and collaterally or to secure any securities of the company by any trust deed or other assurance of any kind.

(H) To receive money on deposit or loan upon such terms as the company may approve and generally to act as bankers for customers and others.

(I) To draw, make, accept, endorse, negotiate, discount and execute promissory notes, bills of exchange, and all other negotiable instruments of all kinds.

(J) To make advances to customers and others with or without security, as the company sees fit, and to guarantee the liabilities, obligations and contracts of customers and others and the dividends, interest and capital of the stocks, shares or securities of any company in which the company is a member or otherwise interested.

(K) To grant pensions, allowances, gratuities and bonuses to officers or ex-officers, employees or ex-employees of the company or its predecessors in the business or the dependants of such persons and to establish, support or aid in the establishment and support of schools or other educational, scientific, literary, religious or charitable institutions or societies, whether they are connected with the business of the company or its predecessors or not and to establish and maintain any club or benefit fund or profit sharing scheme for the interests or advancement or education of the company or its officers or other persons employed whether past or present by the company.

(L) To pay for any property or rights of any kind acquired by the company or by its agents on its behalf either in cash or fully or partly paid up shares, with or without preferred or deferred or special rights or restrictions in respect of dividends, repayments of capital, voting rights or otherwise, or by any securities which the company has power to issue or partly in one method or partly in another and generally on such terms as the company may approve.

(M) To invest and deal with all moneys of the company not immediately required for the purposes of the business of the company in or upon such investments and such manner as may be determined at any time by the company.

(N) To accept payment for any property or rights sold or otherwise disposed of or dealt with by the company, whether in cash, by instalments or other methods, or in fully or partly paid up shares or stock of any company or corporation, with or without preferred or deferred or special rates or restrictions in respect of dividends, repayment of capital, voting or otherwise, or in debenture stock, mortgages, debentures, mortgage debentures or other securities of any company or corporation, or partly in one method and partly in another, and generally on such terms as the company may

determine, and to hold, dispose of or otherwise deal with any stocks, shares or securities so acquired.

(O) To purchase or otherwise acquire, take over and undertake all or any part of the goodwill, business, assets, property, liabilities and transactions of any person, firm or company carrying on any business which this company is authorised to carry on, or the carrying on of which is calculated to benefit the company or to advance its interests, or possessed of property suitable for the purposes of the company.

(P) To amalgamate with or enter into any partnership or arrangement for sharing profits, union of interests, reciprocal concession or co-operation agreement with any company, firm or person carrying on or proposing to carry on any business within the objects of this company or which is capable of being carried on, so as to directly or indirectly benefit the company, and to acquire and hold, deal, sell or dispose of any stocks, shares or securities or of other interests in any such company and to guarantee the contracts or liabilities of, or subsidise or assist in any other manner any such company.

(Q) To sell, improve, manage, develop, turn to account, exchange, let or rent, royalty, share of profits or otherwise, grant licences, easements and other rights in or over, and in any other manner deal with or dispose of the undertaking and all or any of the property and assets of the company and for such consideration as the company may think fit.

(R) To distribute among the members in specie any property of the company, or any proceeds of sale or disposal of any property of the company, but so that no distribution amounting to a reduction of capital be made except with the sanction, if any, required by law.

(S) To carry on all or any other above business in any part of the world, and either as principals, agents, trustees, contractors or otherwise, and either alone or in conjunction with others, and either by or through agents, trustees, sub-contractors or otherwise.

(T) To do all such other things as are incidental or conducive to the above objects and powers or any of them.

It is hereby declared that no inference should be drawn or any restrictive interpretation implied that the objects of the company specified above should be distinct in one clause from another and separate in the order in which they are listed. All and any powers described within all or any clause are without prejudice to the provisions of section 3A of the Companies Act 1985 and are additional to any powers of the company defined or set out in that Act and any subsequent re-enactment or statutory modifications for the time being in force.

4. The liability of the members is limited.

5. The share capital of the company is £1,000 divided into 1,000 shares of £1 each.

I the subscriber to this memorandum of association wish to be formed into a company in pursuance of this memorandum of association, and agree to take the number of shares in the capital of the company set opposite my name.

Name and addresses of subscriber

Number of shares taken
by subscriber



For and on behalf of
Independent Contractors Accounting Service Limited
18 Parker Close, Letchworth, Hertfordshire, SG6 3RT

FIVE

DATED THIS 13 December 1996

Witness to the above signature-

David Robin Oakes
18 Parker Close, Letchworth, Hertfordshire, SG6 3RT



COMPANY LIMITED BY SHARES

Articles of Association

of

TNK CONSULTING

LIMITED

1. Subject as hereinafter provided, the regulations contained in Table A in the Schedule to the Companies (Tables A to F) Regulations 1985 (hereinafter referred to as "Table A" shall apply to the company.
2. The expression "the act" in these articles refers to the Companies Act 1985 and any statutory modifications currently in force.
3. The company is a private company and accordingly no invitation or offer shall be made to the public (whether for cash or otherwise) to subscribe for any shares in or debentures of the company, nor shall the company allot or agree to allot (whether for cash or otherwise) any shares in or debentures of the company with a view to all or any of those shares or debentures being offered for sale to the public.
4. The shares shall be at the disposal of the directors, who may allot, grant options over or otherwise dispose of them to such persons at such times and on such conditions as they think fit, subject to the provisions of the following clauses and section 80 of the act.
5.
 - (1) Subject to any direction to the contrary that may be given by the company in general meeting, all shares authorised pursuant to article 4 hereof, to be allotted shall be offered to the members in proportion to the existing shares held by them and such offer shall be made by notice in writing specifying the number of the shares to which the member is entitled and limiting a time (not less than 21 days) within which the offer, if not accepted, will be deemed to have been declined, and after the expiry of such time or on receipt of an intimation from the member to whom such notice is given that he declines to accept the shares offered, the directors may, subject o these articles, allot or otherwise dispose of the same to such persons and upon such terms as they shall think to be the most beneficial to the company. The directors may in like manner dispose of any such shares as aforesaid which, by reason of the proportion borne by them to the number of persons entitled to such offer as aforesaid or by reason of any other difficulty in apportioning the same, cannot in the opinion of the directors be conveniently offered in the manner hereinbefore provided, and subject to section 80 of the Act.
 - (2) Sections 90 (1) to (6) inclusive of the act shall not apply to the company.
 - (3) The lien conferred by clause 8 of Table A shall also attach to dividends payable on shares and also to fully paid up shares.
6. The directors may, at their discretion, and without assigning any reason, decline to register any transfer of any share, whether fully paid or not, and accordingly the first sentence of clause 24 of Table A shall not apply to the company.
7.
 - (1) Clause 64 in Table A shall not apply to the company.

(2) Clause 89 in Table A shall not apply to the company.

(3) The minimum and maximum number of directors shall be determined by an ordinary resolution passed in general meeting of the company. Subject to any other determination there shall be no maximum number of directors and the minimum number of directors shall be one.

(4) A sole director shall have the authority to exercise all powers and discretions conferred by these articles and Table A.

8.

(1) Clauses 73, 74, 75, 76, 77, 78, 79, and 80 in Table A shall not apply to the company.

(2) No person shall be appointed a director at any general meeting unless:

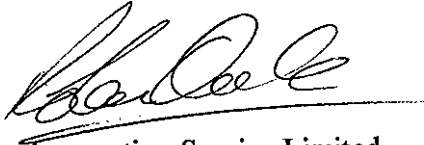
(a) he is recommended by the directors; or

(b) not less than fourteen nor more than thirty-five clear days before the date appointed for the meeting, notice executed by a member qualified to vote at the meeting has been given to the company of the intention to propose that person for appointment stating the particulars which would, if he were so appointed be required to be included in the company's register of directors together with notice executed by that person of his willingness to be appointed.

9. Clause 118 in Table A shall not apply to the company.

Name and addresses of subscriber


For and on behalf of


Independent Contractors Accounting Service Limited
18 Parker Close, Letchworth, Hertfordshire, SG6 3RT

DATED THIS 13 December 1996

Witness to the above signature:-

David Robin Oakes


18 Parker Close, Letchworth, Hertfordshire, SG6 3RT