

THE COMPANIES ACTS 1985 AND 1989

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COMPANY LIMITED BY SHARES

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WRITTEN RESOLUTIONS

OF

i.e. taxguard LIMITED

(the "Company")



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PASSED on 30<sup>th</sup> September 1999

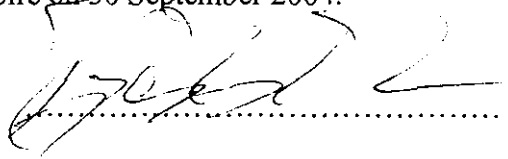
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Pursuant to Section 381A of the Companies Act 1985 (as amended) we, the undersigned, being all the members of the Company who are entitled to attend and vote at general meetings of the Company hereby make the following resolutions as Ordinary Resolutions.

ORDINARY RESOLUTIONS

- 1 That, the authorised share capital of the company be increased from £100 to £6,000,000 by creating 5,999,900 ordinary shares of £1.00 each ranking equally with the existing shares of the company.
- 2 That, pursuant to Section 80 of the Companies Act 1985 (the "Act") the Directors be and they are hereby authorised generally and unconditionally to allot relevant securities (as defined in Section 80(2) of the Act) up to an aggregate nominal amount of £6,000,000 provided that this authority, unless renewed, shall expire on the date five years from the date on which this resolution is passed save that the Company may before such expiry make an offer or agreement which would or might require relevant securities to be allotted after such expiry and the Directors may allot the relevant securities in pursuance of such offer or agreement as if the authority conferred hereby had not expired. This authority shall expire on 30 September 2004.

  
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Paul Trueman (Company Secretary)

  
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Ruper Robson (Chief Executive Officer)