

CHFP025

Declaration in relation to assistance for the acquisition of shares

155(6)a

Please do not
write in this
margin

Pursuant to section 155(6) of the Companies Act 1985

**Please complete
legibly, preferably
in black type, or
bold block lettering**

**To the Registrar of Companies
(Address overleaf - Note 5)**

For official use

Company number

Note
Please read the notes
on page 3 before
completing this form

Name of company

* Revenue Assurance Consulting Limited (the "Company")

* insert full name
of company

X We see Appendix 1

Ø insert name(s) and address(es) of all the directors

† delete as appropriate

~~XXXXXXXXXX~~ [all the directors] † of the above company do solemnly and sincerely declare that

The business of the company is

§ delete whichever
is inappropriate

[illegible]

(c) something other than the above §

The company is proposing to give financial assistance in connection with the acquisition of shares in the

XXXXXX [company's holding company Revenue Assurance Services Limited (company
number 02950904) XXXXXX

The assistance is for the purpose of ~~the acquisition of~~ [reducing or discharging a liability incurred for the purpose of that acquisition] †

The number and class of the shares acquired or to be acquired is See Appendix 2

Presentor's name address and
 reference (if any)
 Eversheds LLP
 Cloth Hall Court
 Infirmary Street
 Leeds
 LS1 2JB
 DX 12027 Leeds - 27
 C5 SLB 1454924

For official Use
General Section

WEDNESDAY



A08

AHBRMU2B
24/10/2007
COMPANIES HOUSE

112

The assistance is to be given to (note 2) Spice plc (Company No 03250709) ("Spice")
and HSBC Bank plc (Company No 00014259)

Please do not
write in this
margin

Please complete
legibly, preferably
in black type, or
bold block
lettering

The assistance will take the form of

See Appendix 3

The person who [has acquired] ~~00000000~~ † the shares is

† delete as
appropriate

Spice

The principal terms on which the assistance will be given are

See Appendix 4

The amount of cash to be transferred to the person assisted is £ See Appendix 5

The value of any asset to be transferred to the person assisted is £ Nil

The date on which the assistance is to be given is Within 8 weeks of the date hereof

**Please complete
legibly, preferably
in black type, or
bold block lettering**

* delete either (a) or (b) as appropriate

~~X~~We have formed the opinion, as regards the company's initial situation immediately following the date on which the assistance is proposed to be given, that there will be no ground on which it could then be found to be unable to pay its debts (note 3)

(a) ~~We~~ We have formed the opinion that the company will be able to pay its debts as they fall due during the year immediately following that date]* (note 3)

[illegible]

And ~~X~~we make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act 1835


Declared at Grisheds W.P. Bridgewater
Place, Water Lane, Leeds
LS11 5DR

Declarants to sign below

on

Day	Month	Year
2 2	1 0	2 0 0 7

before me _____
A Commissioner for Oaths or Notary Public or Justice of
the Peace or a Solicitor having the powers conferred on
a Commissioner for Oaths

W B Rids.

LISA BOTT, SOLICITOR
ADDLESHAW GODDARD LLP
SOVEREIGN HOUSE
LEEDS
LS1 1HQ

NOTES

- 1 For the meaning of "a person incurring a liability" and "reducing or discharging a liability" see section 152(3) of the Companies Act 1985
- 2 Insert full name(s) and address(es) of the person(s) to whom assistance is to be given, if a recipient is a company the registered office address should be shown
- 3 Contingent and prospective liabilities of the company are to be taken into account - see section 156(3) of the Companies Act 1985
- 4 The auditors report required by section 156(4) of the Companies Act 1985 must be annexed to this form
- 5 The address for companies registered in England and Wales or Wales is -

The Registrar of Companies
Companies House
Crown Way
Cardiff
CF14 3UZ

or, for companies registered in Scotland -

The Registrar of Companies
37 Castle Terrace
Edinburgh
EH1 2EB

**Appendix 1 to Form 155(6)a of Revenue Assurance Consulting Limited
(company number 03618259) (the "Company")**

Names and Addresses of all Directors of the Company

1. Oliver James Lightowlers of 2 Goldsborough Court, Church Street, Goldsborough, North Yorkshire HG5 8AP; and
2. William Simon Rigby of Springwood, Scotchman Lane, Morley, Leeds, West Yorkshire LS27 ONZ.

**Appendix 2 to Form 155(6)a of Revenue Assurance Consulting Limited
(company number 03618259)**

The number and class of shares acquired or to be acquired

1. 158,397,337,525,770 Ordinary Shares of $\frac{25}{3,170,070}$ pence; and
2. 1 Ordinary Share of 25 pence.

**Appendix 3 to Form 155(6)a of Revenue Assurance Consulting Limited
(company number 03618259) (the "Company")**

The form of the financial assistance to be given by the Company

The execution, delivery and compliance with, satisfaction of and the Company's performance of its obligations under the documents listed and described below (or the documents referred to therein or relating thereto) as the same may be amended, increased, novated and/or replaced, varied, supplemented or substituted from time to time, which will be entered into, directly or indirectly, in connection with the acquisition by the Company's ultimate parent company, Spice plc (company number 03250709) ("**Spice**") of Revenue Assurance Services Limited (formerly Revenue Assurance Services plc) (company number 02950904) (the "**Target**") by way of a scheme of arrangement pursuant to section 425 of the Companies Act 1985 (the "**Acquisition**") on the terms and conditions set out in the press release relating to the Acquisition

1. an accession letter (the "**Accession Letter**") to the sterling revolving facilities agreement (the "**New Facilities Agreement**") dated *28 July* 2007 entered into between Spice (1), various subsidiaries of Spice as guarantors (2), HSBC Bank plc as mandated lead arranger (the "**Arranger**") (3), the financial institutions listed in part 2 and part 3 of schedule 1 thereto as lenders (being at the date of this declaration Barclays Bank PLC, HSBC Bank plc, KBC Bank NV and Lloyds TSB Bank plc) (the "**Lenders**") (4), HSBC Bank plc as facility agent (the "**Agent**") (5) and HSBC Bank plc as issuing bank (the "**Issuing Bank**") (6) (together the Agent, the Arranger, the Issuing Bank and the Lenders being the "**Finance Parties**"), and
2. an appointment letter (the "**Appointment Letter**") to an intra-group funding agreement dated *28 July* 2007 (the "**Intra-Group Loan Agreement**") entered into between Spice and certain subsidiaries of Spice (together with Spice being, the "**Group**") pursuant to which each party thereto would agree to make available to each of the other parties thereto a loan facility in an aggregate amount of (1) the total principal amount permitted to be outstanding at any time under the New Facilities Agreement plus (2) an amount in respect of interest arising under the New Facilities Agreement plus (3) an amount in respect of the costs incurred in connection with the Acquisition, pursuant to which the Company will accede to the Intra-Group Loan Agreement as an Additional IG Lender and an Additional IG Borrower (both terms as defined in the Intra-Group Loan Agreement).

**Appendix 4 to Form 155(6)a of Revenue Assurance Consulting Limited
(company number 03618259) (the "Company")**

Principal terms on which financial assistance will be given by the Company

Terms defined in Appendix 3 to Form 155(6)a of the Company have the same meanings where used in this Appendix 4.

3. By executing the Accession Letter to the New Facilities Agreement the Company irrevocably and unconditionally jointly and severally:
 - 3.1 guarantees to each Finance Party punctual performance by each Obligor (as defined in the New Facilities Agreement) of all their obligations under the New Facilities Agreement and other Finance Documents (as defined in the New Facilities Agreement);
 - 3.2 undertakes with each Finance Party that whenever another Obligor does not pay any amount when due under or in connection with any Finance Document, the Company shall immediately on demand pay that amount as if it was the principal obligor, and
 - 3.3 indemnifies each Finance Party immediately on demand against any cost, loss or liability suffered by that Finance Party if any obligation guaranteed by it is or becomes unenforceable, invalid or illegal. The amount of the cost, loss or liability shall be equal to the amount which that Finance Party would otherwise have been entitled to recover
- 4 By executing the Appointment Letter to the Intra-Group Funding Agreement, the Company will make available to each other member of the Group a loan facility in an aggregate amount of (1) the total principal amount permitted to be outstanding at any time under the New Facilities Agreement plus (2) an amount in respect of interest arising under the New Facilities Agreement plus (3) an amount in respect of the costs incurred in connection with the Acquisition, provided that the Company shall only be obliged to make advances if, inter alia, the aggregate of all monies standing to the credit of its bank accounts exceeds the amount of the proposed advance and the Company is solvent.

**Appendix 5 to Form 155(6)a of Revenue Assurance Consulting Limited
(company number 03618259)**

The amount of costs to be transferred to the person assisted

Terms defined in Appendices 3 and 4 to Form 155(6)a of the Company have the same meaning when used in this Appendix 5.

Nil at today's date but subject to any amounts to be transferred under the Intra-Group Funding Agreement (being, at the date of this declaration, the aggregate of £170,000,000 in respect of the total principal amount permitted to be outstanding at any time under the New Facilities Agreement, plus an amount in respect of interest arising under the New Facilities Agreement plus an amount in respect of the costs incurred in connection with the Acquisition).

**REPORT OF THE INDEPENDENT AUDITOR TO THE DIRECTORS OF
REVENUE ASSURANCE CONSULTING LIMITED PURSUANT TO SECTION
156(4) OF THE COMPANIES ACT 1985**

We have reported on the attached statutory declaration of the directors dated 22 October 2007, pursuant to the Companies Act 1985, in connection with the proposed financial assistance to be given by Revenue Assurance Consulting Limited ("the Company") in connection with the reduction or discharge of liabilities with respect to the purchase of the whole of the issued share capital of the Company's holding company, Revenue Assurance Services Limited, by Spice plc

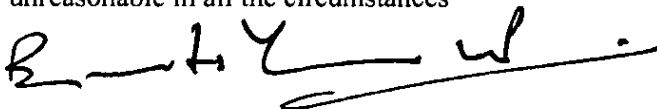
This report is made solely to the directors in accordance with Section 156(4) of the Companies Act 1985. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in an auditors' report under section 156(4) and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors, for our audit work, for this report, or for the opinions we have formed.

Basis of opinion

We have enquired into the state of the Company's affairs in order to review the bases for the statutory declaration.

Opinion

We are not aware of anything to indicate that the opinion expressed by the directors in their declaration as to any of the matters mentioned in section 156(2) of the Companies Act 1985 is unreasonable in all the circumstances.



Ernst & Young LLP
Registered Auditor
Leeds
22 October 2007