

THE INSOLVENCY ACT 1986

SECRETARY OF STATE'S CERTIFICATE OF RELEASE OF LIQUIDATOR

IN THE MATTER OF I VALUE PLC (IN LIQUIDATION)

CRO NO: 3713341

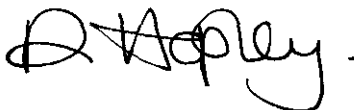
And IN THE MATTER OF THE INSOLVENCY ACT 1986

THIS IS TO CERTIFY THAT

Mr J Sisson
Of: PriceWaterhouseCoopers LLP
Cornwall Court
19 Cornwall Street
Birmingham
B3 2DT

the liquidator of the above-named company is released with effect from 16th January 2007

For and on behalf of the Secretary of State



Date: 16th January 2007

SATURDAY



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27/01/2007

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COMPANIES HOUSE