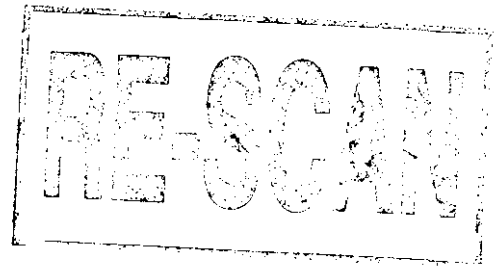


FILE COPY



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

Company No. 3881258

The Registrar of Companies for England and Wales hereby certifies that
BOLLINGDEL 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 22nd November 1999



N03881258M



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES

THIS CERTIFICATE/D~~OCUMENT~~ SUPERCEDES THE
CERTIFICATE/D~~OCUMENT~~ IN FILE WHICH
INCORRECTLY QUOTED THE NAME OF THE COMPANY
AS "BOLLINGDEL LIMITED"



IES HOUSE

HC007B

FILE COPY



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

Company No. 3881258

The Registrar of Companies for England and Wales hereby certifies that
BOLLINGDELL 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 22nd November 1999

THIS CERTIFICATE/~~DOCUMENT~~ CONTAINS A
MISTAKE IN THE NAME OF THE COMPANY AND IS
SUPERSEDED BY THE CERTIFICATE/~~DOCUMENT~~
ON FILE.



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



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

HC007B

Declaration on application for registration

Please complete in typescript,
or in bold black capitals.

CHFP033

Company Name in full

BOLLINGDEL LIMITEDI, **BUSINESS ASSIST LIMITED**of **TEMPLE COURT, 107 OXFORD ROAD, OXFORD OX4 2ER**

+ Please delete as appropriate

do solemnly and sincerely declare that I am a + [~~Solicitor engaged in the formation of the company~~] [person named as a 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

Declared at **TEMPLE COURT, 107 OXFORD ROAD, OXFORD OX4 2ER**

| Day | Month | Year |
|-----|-------|-------------|
| 1 | 2 | 1 1 1 9 9 9 |

before me **KENNETH BROOKS**

⊙ Please print name.

Signed

Date

12/11/99

+ 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.

BUSINESS ASSIST LIMITED**TEMPLE COURT, 107 OXFORD ROAD, OXFORD****OX4 2ER**Tel **01865 718893**

DX number

DX exchange

When you have completed and signed the form please send it to the
Registrar of Companies at:

Companies House, Crown Way, Cardiff, CF4 3UZ**DX 33050 Cardiff**

for companies registered in England and Wales

or

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

for companies registered in Scotland

DX 235 Edinburgh

Form

Please complete in typescript,
or in bold black capitals.

CHFP033

Notes on completion appear on final page

**First directors and secretary and intended situation of
registered office**

Company Name in full BOLLINGDEL LIMITED

Proposed Registered Office TEMPLE COURT

(PO Box numbers only, are not acceptable)

107 OXFORD ROAD

Post town

OXFORD

County / Region

OXFORDSHIRE

Postcode

OX4 2ER

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

BUSINESS ASSIST LIMITED

Address

TEMPLE COURT

107 OXFORD ROAD

Post town

OXFORD

County / Region

OXFORDSHIRE

Postcode

OX4 2ER

Number of continuation sheets attached

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.

BUSINESS ASSIST LIMITED

TEMPLE COURT, 107 OXFORD ROAD, OXFORD

OXFORDSHIRE

Tel 01865 718893

DX number

DX exchange

Cor

When you have completed and signed the form please send it to the
registrar of Companies at:

Companies House, Crown Way, Cardiff, CF4 3UZ

DX 33050 Cardiff

for companies registered in England and Wales

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

for companies registered in Scotland

DX 235 Edinburgh

Company Secretary

(see notes 1-5)

Company Name **BOLLINGDEL LIMITED**

NAME *Style / Title

*Honours etc

*Voluntary details

Forename(s)

Surname

BUSINESS ASSIST LIMITED

Previous forename(s)

Previous surname(s)

Address

TEMPLE COURT**Usual residential address****107 OXFORD ROAD**For a corporation, give the registered
or principal office address.

Post town

OXFORD

County / Region

OXFORDSHIRE

Postcode

OX4 2ER

Country

ENGLAND

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

Consent signature

Date

12/11/99**Directors**

(see notes 1-5)

Please list directors in alphabetical order

NAME *Style / Title

*Honours etc

Forename(s)

Surname

NEWCO FORMATIONS LIMITED

Previous forename(s)

Previous surname(s)

Address

TEMPLE COURT**Usual residential address****107 OXFORD ROAD**For a corporation, give the registered
or principal office address.

Post town

OXFORD

County / Region

OXFORDSHIRE

Postcode

OX4 2ER

Country

ENGLAND

Day

Month

Year

Date of birth

Nationality

Business occupation

Other directorships

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

Consent signature

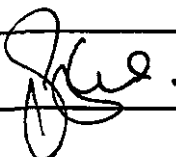
Date

12/11/99

Directors (continued)

(see notes 1-5)

| | | | | | | | | | | |
|---|---|--|----------------------|----------------------|------|----------------------|----------------------|----------------------|--------------------|----------------------|
| NAME | *Style / Title | <input type="text"/> | *Honours etc | <input type="text"/> | | | | | | |
| *Voluntary details | Forename(s) | <input type="text"/> | | | | | | | | |
| | Surname | <input type="text"/> | | | | | | | | |
| | Previous forename(s) | <input type="text"/> | | | | | | | | |
| | Previous surname(s) | <input type="text"/> | | | | | | | | |
| Address | <input type="text"/> | | | | | | | | | |
| Usual residential address | <input type="text"/> | | | | | | | | | |
| For a corporation, give the registered or principal office address. | Post town | <input type="text"/> | | | | | | | | |
| | County / Region | <input type="text"/> | Postcode | <input type="text"/> | | | | | | |
| | Country | <input type="text"/> | | | | | | | | |
| | Date of birth | <table border="1"><tr><td>Day</td><td>Month</td><td>Year</td></tr><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table> | Day | Month | Year | <input type="text"/> | <input type="text"/> | <input type="text"/> | Nationality | <input type="text"/> |
| Day | Month | Year | | | | | | | | |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | | | | | | | | |
| | Business occupation | <input type="text"/> | | | | | | | | |
| | Other directorships | <input type="text"/> | | | | | | | | |
| | | <input type="text"/> | | | | | | | | |
| | I consent to act as director of the company named on page 1 | | | | | | | | | |
| Consent signature | <input type="text"/> | Date | <input type="text"/> | | | | | | | |

This section must be signed by*Either***an agent on behalf
of all subscribers****Signed****Date**

12/11/99

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

10045
2
3881258
039813
039313
ON

• **Company Number:**

The Companies Acts 1985 as amended by the Companies Act 1989 (the "Act")

Company Limited by shares

Memorandum of Association of BOLLINGDEL LIMITED (the "Company")

1. The Company's name is BOLLINGDEL LIMITED
2. The Company's registered office is to be in England and Wales.
- 3.(a) The main objects of the Company are to carry on all or any of the businesses of general merchants and traders, manufacturers, assemblers, distributors, importers , exporters, factors and shippers of wholesale and retail dealers in goods, wares, produce, products, commodities, fancy goods, handicrafts, and merchandise of every description, to act as agents for and to enter into agreements and arrangements of all kinds on behalf of such persons, firms and companies as may be thought to be expedient, and to negotiate, assign and mortgage or pledge for cash or otherwise, any such agreements and the payments due thereunder and any property the subject thereof, to carry on all or any of the businesses of mail order specialists, credit and discount traders, cash and carry traders, manufacturers' agents, commission and general agents, brokers, factors, warehousemen, and agents in respect of raw and manufactured goods of all kinds, and general railway, shipping and forwarding agents and transport contractors; to create, establish, build up , and maintain an organisation for the marketing, selling, retailing, servicing, advertisement, distribution or introduction of the products, merchandise, goods, wares and commodities dealt in or services rendered by any persons, firms or companies, and to participate in, undertake, perform, and carry out all kinds of commercial trading and financial operations and all or any of the operations ordinarily performed by import, export and general merchants, factors, shippers, agents, traders, distributors, capitalists, and financiers, either on the Company's own account or otherwise; and to open and establish shops, stalls, stores, markets and depots for the sale, collection and distribution of the goods dealt in by the Company.
- (b) To carry on any other business of any description which can in the opinion of the Board of Directors be capable of being advantageously carried on in connection with or ancillary to any of the objects of the Company.
- (c) To purchase, sell, exchange, improve, mortgage, charge, rent, let on lease, hire, surrender, licence, accept surrenders of and otherwise acquire and deal with any freehold, leasehold or other property, chattels and effects, erect, pull down, repair, alter, develop or otherwise deal with any buildings and adapt the same for the purposes of the Company's business.
- (d) To purchase or otherwise acquire the whole or any part of the business, goodwill, or assets of any person, firm or company, carrying on or formed to carry on any business which this Company is authorised to carry on or possessed of property suitable to the purposes of this Company, and to pay cash or to issue any shares, stocks, debentures or debenture stock of this Company, as the consideration for such purchase or acquisition and to undertake any liabilities or obligations relating to the business or property so purchased or acquired.
- (e) To apply for, register, purchase or otherwise acquire and protect, prolong and renew any patents, licences, secret processes, trade marks, designs or concessions, brevets d'invention whether in the United Kingdom or elsewhere, which may be capable of being dealt with by the Company, or be deemed to benefit the Company and to grant rights thereout.
- (f) To improve, sell, let, licence, develop, mortgage, charge or otherwise deal with the undertaking, or all or any part of the property, assets, or rights of the Company, upon such terms as the Company may approve, with the power to accept shares, debentures or securities of, or interests in, any other company.
- (g) To invest and deal with the monies of the Company not immediately required for the purposes of the Company in any manner as may from time to time be determined and to hold or otherwise

- deal with any investments made.
- (h) To lend money or give credit to such person, firm or company, upon such terms and with or without security and subject to such conditions as may be desirable (including without prejudice to the generality of the foregoing any holding company, subsidiary of, or any other company associated in any way with the Company).
- (i) To enter into guarantees, contracts of indemnity and suretyships of all kinds, to receive money on deposit or loan upon any terms, and to secure or guarantee in any manner and upon any terms the payment of any sum of money or the performance of any obligation by any person, firm or company and to enter into partnerships or any joint purse arrangements with any person, persons, firm or company having for its objects similar objects to those of this Company or any of them.
- (j) To borrow or raise money in such manner as the Company shall think fit, and in particular, by the issue of debentures or debenture stock, charged upon all or any of the company's property or assets, both present and future, including its uncalled capital, and to re-issue at any time paid off, and also by a similar mortgage, charge, standard security, lien or security to secure & guarantee the performance by the Company of any obligation or liability it may undertake or which may become binding on it.
- (k) To draw, make, accept, endorse, discount, execute and issue promissory notes, bills of exchange, debentures, cheques, warrants and other negotiable or transferable documents.
- (l) To purchase, subscribe for, or otherwise acquire and hold shares, stock or other interests in, or obligations of any other company or corporation in any part of the world and any debenture stocks, bonds or securities issued or guaranteed by any government or authority, municipal, local or otherwise, in any part of the world.
- (m) To control, manage, finance, subsidise, co-ordinate or otherwise assist in any company or companies in which the Company has a direct or indirect financial interest, to provide secretarial, administrative technical, commercial and other services and facilities of all kinds for any such company or companies and to make payments by way of subvention or otherwise and any other arrangements which may seem desirable with respect to any business or operations of or generally with respect to any such company or companies.
- (n) To pay out of the funds of the Company all costs and expenses of or incidental to the formation and registration of the Company and the issue of its capital and debentures including brokerage and commission.
- (o) To promote or aid in the promotion of any company or companies for the purpose of acquiring the whole or any part of the business or of the property rights and liabilities of the Company or for any other purpose which may seem directly or indirectly calculated to advance the interests of this Company and to place or guarantee the placing of, underwrite, subscribe for, or otherwise acquire all or any part of the shares or securities of any such company as aforesaid.
- (p) To establish, support and subscribe to any charitable trust or public object and to support and subscribe to any institution, society or club which may be to the benefit of the Company, Directors, employees or ex-employees of the Company or the dependents of such persons and to grant pensions and allowances to any such person.
- (q) To remunerate any person, firm or company rendering services to the Company either by cash payment or by the allotment to him or them of shares or other securities of the Company credited as paid up in full or in part or otherwise as may be thought expedient.
- (r) To pay all or any expenses incurred in connection with the promotion, formation and incorporation of the Company, or to contract with any person, firm or company to pay the same and to pay commissions to brokers and others for underwriting, placing, selling, or guaranteeing the subscription of any shares or other securities of the Company.
- (s) To distribute any property of the Company in specie among the members.
- (t) To act as agents or brokers and as trustees for any person, firm or company to undertake and

• perform sub-contracts.

- (u) To do all such other things as are incidental or conducive to the attainment of the above objects or any of them.

It is declared that the forgoing sub-clauses shall be construed independently of each other and none of the objects therein mentioned shall be deemed to be merely subsidiary to the objects contained in any other sub-clause.

4. The liability of the members is limited.

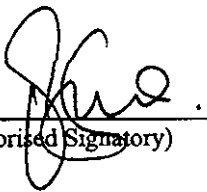
5. The Company's share capital is £1000 divided into 1000 shares of £1 each, with power to increase or divide the shares in the capital for the time being, into different classes having such rights, privileges and advantages as to voting and otherwise, as the Articles of Association may from time to time set out.

- We the subscribers of this Memorandum of Association wish to be formed into a Company pursuant to this Memorandum and we agree to take the number of shares shown below in our respective names.

NAMES AND ADDRESSES OF SUBSCRIBERS

**BUSINESS ASSIST LIMITED
TEMPLE COURT
107 OXFORD ROAD
OXFORD OX4 2ER**


TWO



(An Authorised Signatory)

TOTAL SHARES TAKEN

TWO

SIGNED  DATED 12.11.99

Witnessed by

**Allyson Austin
Temple Court
107 Oxford Road
Oxford
OX4 2ER**

Company Number:

The Companies Act 1985 as amended by The Companies Act 1989 (the "Act")

Company Limited by Shares

Articles of Association of BOLLINGDEL LIMITED (the "Company")

PRELIMINARY

1. Subject as hereinafter provided the Regulations set out in Table A of the Schedule to The Companies (Table A to F) Regulations 1985 shall apply to this Company.
2. The following clauses of the said Table A shall not apply to this company: 8,64, 65-69, 73-80, 94 and 95.
3. The Companies Act 1985(as amended by the Companies Act 1989) shall hereinafter be referred to as the "Act"

SHARE CAPITAL

4. (a) Save as hereinafter expressly authorised the Directors may allot grant options or otherwise deal with relevant securities (as defined by the Act) as authorised by the Company in general meeting on such terms as they think fit subject to the provisions of section 80 of the Act.

(b) During the period of five years commencing with the date of incorporation the Directors shall have authority to allot or otherwise deal dispose of any of the original shares in the authorised share capital of the Company to such persons, upon such terms and for such consideration as they may determine.
5. Sections 89 and 90 of Act shall not apply to this Company.
6. Sections 159 and 160 of the Act shall apply to this Company and it may therefore issue shares which are to be redeemed at the option of the Company or the shareholder.
7. Sections 162, 170, 171 and 172 of the Act shall also apply to the Company.

TRANSFER OF SHARES

8. The Directors may in their absolute discretion refuse to register any transfer of a share whether or not it is fully paid and no reason for the refusal to register the transfer need be given by the directors.

GENERAL MEETINGS

9. No business shall be transacted at any General Meeting unless a quorum is present. One person entitled to vote upon business to be transacted being a member or a Proxy for a member or a duly authorised representative of a corporation shall constitute a quorum.
10. Subject to the provisions of the Companies Act 1985 a resolution in writing signed by all the members for the time being entitled to receive notice of and to attend and vote at the General Meetings (or being corporations by their duly authorised representatives) shall be as valid and effective as if the same had been passed at a General Meeting of the Company duly convened and held.

DIRECTORS

11. Unless and until the Company in General Meeting otherwise authorises, there shall be no maximum limit set as to the number of Directors that the Company may appoint and the minimum number shall be one. If and so long as there is a sole Director, then he may exercise all the powers and authorities vested in the Directors by these Articles and Table A; clause 89 of Table A shall be modified accordingly.

12. A person may be appointed a Director notwithstanding the fact that he shall have reached the age of 70 years or more and no Director shall be liable to vacate office by reason of his attaining that or any other age.

13. The Directors shall have the power and authority to appoint any person whom they determine appropriate at any time as a Director either to fill a casual vacancy or as an addition to the existing Directors so long as it does not cause the maximum limit for the number of Directors to be exceeded should such a limit be set by the Directors.

14. Subject to the provisions of the Act in so far as they relate to a private limited company a Director may contract with and participate in the profits of any contract or arrangement with the Company as if he were not a Director. A Director shall also be capable of voting in respect of such contract or arrangement where he has previously disclosed his interest to the Company or in respect of his appointment to any office or place of profit under the Company or of the arrangement of the terms thereof and may be counted in the quorum at any meeting at which any such matters is considered.


BORROWING

15. The Directors may exercise all the powers of the Company to borrow money up to or in excess of the nominal amount of the share capital of the Company for the time being issued or not and to mortgage or charge its undertaking property and uncalled capital or any part thereof and subject to Section 80 of the Companies Act 1985 to issue debentures and other securities whether outright or as security for any debt liability or obligation of the Company or of any third party.

NAMES AND ADDRESSES OF SUBSCRIBERS

**BUSINESS ASSIST LIMITED
TEMPLE COURT
107 OXFORD ROAD
OXFORD OX4 2ER**

TWO



(An authorised signatory)

TOTAL SHARES TAKEN

TWO

SIGNED



DATED

12-11-99

Witnessed by

Allyson Austin
Temple Court
107 Oxford Road
Oxford
OX4 2ER

FILE COPY



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

Company No. 3876319

The Registrar of Companies for England and Wales hereby certifies that
ORGANISATION FOR PROFFESIONAL TAXPAYERS 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 12th November 1999

THIS CERTIFICATE/~~DOCUMENT~~ CONTAINS A
MISTAKE IN THE NAME OF THE COMPANY
SUPERSEDED BY THE CERTIFICATE/~~DOCL~~
ON FILE.



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



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

HC007B



Companies House

— for the record —

12

Please complete in typescript,
or in bold black capitals.

CHFP000

Declaration on application for registration

Company Name in full

ORGANISATION FOR PROFESSIONAL
TAXPAYERS LIMITED

I, WILDMAN & BATTELL LIMITED

of BRIDGE HOUSE, 181 QUEEN VICTORIA STREET, LONDON EC4V 4DZ

† Please delete as appropriate.

do solemnly and sincerely declare that I am a † ~~solely 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

for and on behalf of
WILDMAN & BATTELL LIMITED

Declared at BRIDGE HOUSE, 181 QUEEN VICTORIA STREET, LONDON EC4V 4DZ

Day Month Year

On 08 11 1999

① Please print name.

before me ①

MARTIN WILLIAM BENTLEY

Signed

Martin Bentley

Date

8/11/99

† 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.

SAME-DAY COMPANY SERVICES LIMITED

BRIDGE HOUSE

181 QUEEN VICTORIA STREET

LONDON EC4V 4DZ

TEL: 0171 236 2976

DX number

DX exchange

When you have completed and signed the form please send it to the Registrar of Companies at:

Companies House, Crown Way, Cardiff, CF4 3UZ DX 33050 Cardiff
for companies registered in England and Wales

or

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

for companies registered in Scotland

DX 235 Edinburgh



Companies House

— for the record —

10

Please complete in typescript,
or in bold black capitals.

CHFP000

Notes on completion appear on final page

First directors and secretary and intended situation of registered office

Company Name in full

ORGANISATION for PROFESSIONAL
TAXPAYERS LIMITED

Proposed Registered Office

(PO Box numbers only, are not acceptable)

BRIDGE HOUSE

181 QUEEN VICTORIA STREET

Post town

LONDON

County / Region

Postcode

EC4V 4DZ

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

SAME DAY COMPANY SERVICES LIMITED

Address

BRIDGE HOUSE

181 QUEEN VICTORIA STREET

Post town

LONDON

County / Region

Postcode

EC4V 4DD

Number of continuation sheets attached

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.

SAME DAY COMPANY SERVICES LIMITED

BRIDGE HOUSE 181 QUEEN VICTORIA STREET

LONDON EC4V 4DZ Tel 0171 236 2970

DX number DX exchange

When you have completed and signed the form please send it to the
Registrar of Companies at:

Companies House, Crown Way, Cardiff, CF4 3UZ DX 33050 Cardiff
for companies registered in England and Wales

or

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

for companies registered in Scotland

DX 235 Edinburgh

Company Secretary (see notes 1-5)

Company name

ORGANISATION (ON PROFESSIONAL TAXPAYERS LIMITED

NAME *Style / Title

*Honours etc

* Voluntary details

Forename(s)

Surname

SAME DAY COMPANY SERVICES LIMITED

Previous forename(s)

Previous surname(s)

Address

Usual residential address

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

BRIDGE HOUSE

181 QUEEN VICTORIA STREET

Post town

LONDON

County / Region

Postcode

EC4V 4DZ

Country

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

Consent signature

for and on behalf of
SAME DAY COMPANY SERVICES LIMITED

Date

8/11/99

Directors (see notes 1-5)

Please list directors in alphabetical order

NAME *Style / Title

*Honours etc

Forename(s)

Surname

WILDMAN & BATTELL LIMITED

Previous forename(s)

Previous surname(s)

Address

Usual residential address

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

BRIDGE HOUSE

181 QUEEN VICTORIA STREET

Post town

LONDON

County / Region

Postcode

EC4V 4DD

Country

Day Month Year

Date of birth

not applicable

Nationality

Business occupation

A LIMITED COMPANY

Other directorships

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

Consent signature

for and on behalf of
WILDMAN & BATTELL LIMITED

Date

8/11/99

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

Day Month Year

Date of birth

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

for and on behalf of
SAME DAY COMPANY SERVICES LIMITED

Date

8/11/99

Or the subscribers

Signed

Date

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

Signed

Date

Signed

Date

Signed

Date

Signed

Date

Signed

Date

003886

10001
2 03876319 CN £20
The Companies Acts 1985 to 1989

COMPANY LIMITED BY SHARES



Memorandum of Association

022972

of

ORGANISATION FOR PROFESSIONAL TAXPAYERS LIMITED

1. The name of the Company is "ORGANISATION FOR PROFESSIONAL TAXPAYERS LIMITED".
2. The Registered Office of the Company will be situate in England.
3. The objects for which the Company is established are:-
 - (a) To carry on business as a general commercial company, in conjunction with each other or as separate and distinct undertakings, all or any of the following businesses namely: manufacturers, designers, inventors, creators, cultivators, breeders, growers, hunters, trappers, fishermen and fish farmers, importers, exporters, agents, dealers (both wholesale and retail) in all articles of commercial, manufacturing, personal and household use and consumption and in all kinds of raw materials and commodities; warehousemen; storage contractors; shipping and forwarding agents; dealers in property and estates; property developers, property managers; estate agents; financiers, financial agents and to act as nominee, trustee, agent, factor, broker, executor, administrator, receiver for or otherwise on behalf of Companies, Corporations, firms or persons; builders; roofers; scaffolders; contractors; heating and ventilation engineers and contractors; refrigeration engineers and specialists and contractors; decorators; painters; bricklayers; carpenters; shuttering manufacturers and erectors; joiners; public works contractors; plasterers, plumbers, electricians, shop front fitters; builders' and decorators' merchants; double glazing, insulation, cavity wall insulation, loft insulation and conversions; civil, mechanical, constructional, agricultural, consulting, electrical, chemical and general engineers; telephone and telegraph systems and any other forms of communications, recording or processing; safety and security alarm systems; welders; sheet metal workers; blacksmiths; motor engineers; garage proprietors; car hire service; driving school instructors; courier service; travel agents; owners, charterers, lessors, lessees, hirers and operators of, and dealers in aircraft, ships, boats, hovercrafts, pipelines, power supplies facilities, railways, lorries, trucks, coaches, buses, motor cars, motor cycles, bicycles and other vehicles; transport and haulage contractors; general engineers; tool makers; booking agents and managers for theatres, cinemas and all other kinds of entertainments and sporting events; turf and sporting accountants in all its branches; proprietors of shops, cafés, clubs, hotels and restaurants, catering contractors; dealers in foods and provisions of all kinds; wine and spirit merchants; butchers; grocers, greengrocers, fishmongers and poultry merchants; farmers; florists, horticulturists; landscape gardeners and designers; funeral directors; bakers; confectioners; tobacconists; ironmongers, hardware merchants; dealers in plastics of all kinds; antique dealers; furniture

820457
SAME-DAY COMPANY SERVICES LIMITED
BRIDGE HOUSE
181 QUEEN VICTORIA STREET
LONDON EC4V 4DZ
TEL: 0171 236 2970

manufacturers and dealers; leather and fancy goods dealers; jewellers; radio, television and electrical retailers; dealers and repairers; toys, games and sports equipment dealers; photographers and dealers in all kinds of photographic material and equipment; film and video producers and distributors; textile merchants; tailors and fashion designers; ladies and gentlemen's outfitters; boot and shoe retailers; perfumery and cosmetic dealers; hairdressers; health farms and studios and massage parlours; manufacturing and retail chemists; opticians; printers, publishers, writers, authors and journalists; stationers; advertising and publicity agents; public relation specialists; consultants, draughtsmen and exhibition specialists; seminars, lecturers, conventions, salesmen and demonstrators; conference and training specialists and organisers; business transfer agents; employment agents; computer operators, programmers and dealers; market research specialists; business advisers; accountancy services; secretarial services; insurance consultants and services; mail order specialists; dyers and cleaners; dry cleaners; window cleaners and industrial cleaners and maintenance contractors of property of every description; proprietors of launderettes; excavation and demolition contractors; plant hirers; scrap iron and waste merchants; and to licence, conduct, operate, register and protect any franchise; to carry on all or any of the said businesses and provide services in connection therewith, either together as one business or as separate and distinct businesses in any part of the world.

- (b) To carry on any other business which, in the opinion of the Company, may be capable of being conveniently or profitably carried on in conjunction with or subsidiary to any other business of the Company and is calculated to enhance the value of the Company's property.
- (c) To purchase or by any other means acquire freehold, leasehold or any other property for any estate or interest whatever, movable or immovable, or any interest in such property, and to sell, lease, let on hire, develop such property, or otherwise turn the same to the advantage of the Company.
- (d) To apply for, register or by other means acquire any patents, patent rights, brevets d'invention, licences, trade marks, concessions and inventions and to use and turn to account the same or to develop, sell or assign the same or grant licences or privileges in respect thereof or otherwise turn the same to the advantage of the Company.
- (e) To build, reconstruct or generally maintain buildings and works of all kinds, whether or not these are situate on the property of the Company.
- (f) To invest and deal with the monies of the Company in such shares or upon such securities or otherwise in such manner as from time to time may be determined.
- (g) To amalgamate with or to make any agreement or arrangement with or enter into partnership or joint purse agreement with any other company, firm or person carrying on business similar or complementary to the business of the Company or any part thereof.
- (h) To subscribe for, take, purchase or otherwise acquire either for cash, shares or debentures in this Company or any other consideration any other company or business which, in the opinion of the Company, may be carried on so as directly or indirectly to benefit the Company.
- (i) To sell or otherwise dispose of the whole or any part of the business or property of the Company for any consideration, shares or debentures as the Company may think fit.
- (j) To lend money to customers, associates and others whether incorporated or not and to guarantee the observance and performance of obligations and contracts by customers

and others.

- (k) To borrow or raise money in such manner as the Company thinks fit and secure the repayment thereof by the creation and issue of debentures, debenture stock, mortgages or in any other way.
- (l) To pay or remunerate any person, firm or company for rendering services to the Company in the promotion of the Company or the placing and issue of shares, debentures, debenture stock or other securities of the Company.
- (m) To support and subscribe to any funds and to subscribe to or assist in the promotion of any charitable, benevolent or public purpose or object for the benefit of the Company or its employees, directors or other officers past or present and to grant pensions to such persons or their dependants.
- (n) To draw, make, accept, endorse, discount and execute bills, warrants, notes or other negotiable or transferable instruments.
- (o) To assist in the promotion of or promote any company or undertaking which may appear likely to assist or benefit the Company and to place or guarantee the placing of, subscribe or underwrite or otherwise acquire any part of the stock, debentures, debenture stock or other obligations of such company.
- (p) To promote by way of advertising the Company's products and services in any manner and to reward customers or potential customers and to promote or take part in any scheme likely to benefit the Company.
- (q) To distribute in specie any of the shares, debentures or securities of the Company between the members of the Company in accordance with their rights.
- (r) To do all such other things as may be deemed incidental or conducive to the attainment of the above objects or any of them.

All the foregoing objects shall be read and construed as separate and distinct objects and the generality of any of such objects shall not be abridged or cut down by reference to any other object of the Company.

- 4. The liability of the members is limited.
- 5. The share capital of the Company is £1,000 divided into 1,000 shares of £1.00 each.

WE, the several persons whose names, addresses and descriptions are subscribed, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

NAMES, ADDRESSES AND DESCRIPTIONS
OF SUBSCRIBERS

Number of shares
Taken by each
subscriber

WILDMAN & BATTELL LIMITED,
Bridge House,
181, Queen Victoria Street,
London.
EC4V 4DD

ONE

for and on behalf of Wildman & Battell Limited.

SAME-DAY COMPANY SERVICES LIMITED,
Bridge House,
181, Queen Victoria Street,
London.
EC4V 4DD

ONE

for and on behalf of Same-Day Company Services Limited

Dated this 8th day of NOVEMBER 1999

WITNESS to the above signatures -



MAXINE CARPENTER,
20, Worsdell Way,
Colchester,
Essex. CO4 5WQ

The Companies Acts 1985 to 1989

COMPANY LIMITED BY SHARES

Articles of Association

of

ORGANISATION FOR PROFESSIONAL TAXPAYERS LIMITED

PRELIMINARY

1. Regulations 2, 3, 24, 84, 94 and 99 of Table A in the Schedule to the Companies (Tables A to F) Regulations 1985 (hereinafter referred to as "Table A") shall not apply to the Company, but the Articles hereinafter contained together with the remaining regulations of Table A subject to the modifications hereinafter expressed, shall constitute the regulations of the Company.

CAPITAL

2. The initial share capital of the Company is £1,000 divided into 1,000 shares of £1.00 each.

3. The shares of the Company, whether forming part of the original capital or of any increased capital, may be allotted or otherwise disposed of to such persons and for such consideration and upon such terms as the Directors may determine subject, in the case of any shares forming part of any increased capital, to such directions as to the allotment or disposal thereof as may be given by the Company in general meeting at the time of the creation of such shares.

4. (a) After the initial allotment of shares by the Directors any further shares proposed to be issued shall first be offered to the Members in proportion as nearly as may be to the number of the existing shares held by them respectively unless the Company shall by Special Resolution otherwise direct. The offer shall be made by notice specifying the number of shares offered, and limiting a period (not being less than fourteen days) within which the offer, if not accepted, will be deemed to be declined. After the expiration of that period, those shares so deemed to be declined shall be offered in the proportion aforesaid to the persons who have, within the said period, accepted all the shares offered to them; such further offer shall be made in the same manner and limited by a like period as the original offer. Any shares not accepted pursuant to such offer or further offer as aforesaid or not capable of being offered as aforesaid except by way of fractions and any shares released from the provisions of this Article by such Special Resolution as aforesaid shall be under the control of the Directors, who may allot, grant options over or otherwise dispose of the same to such persons, on such terms, and in such manner as they think fit, provided that, in the case of shares not accepted as aforesaid, such shares shall not be disposed of on terms which are more favourable to the subscribers thereof than the terms on which they are offered to the Members. In accordance with Section 91 of the Act, Section 89(1) and Section 90(1) to (6) of the Act shall be excluded from applying to the Company.

(b) Subject to paragraph (a) of this Article the Directors are authorised in accordance with Section 80 of the Act to exercise any power of the Company (and in particular the power contained in Article 3 of these regulations) to allot and grant rights to subscribe for or convert securities into shares of the Company up to the amount of the share capital created on the incorporation of the Company and may do so at any time before the date of the fifth anniversary of such incorporation and this authority shall

expire on that date except that the Directors may allot shares thereafter in pursuance of any agreement or offer to allot made before that date. This authority may be revoked, varied or renewed (but not for more than five years at a time) by an Ordinary Resolution.

5. Subject to the provisions of Chapter VII of Part V of the Act any Shares may be issued on the terms that they are, or at the option of the Company are liable, to be redeemed.

TRANSFER OF SHARES

6. Any share may be transferred by a member to his or her spouse or lineal descendant and any shares of a deceased member may be transferred to any such relation as aforesaid of the deceased member. Save as aforesaid the Directors, in their absolute discretion and without assigning any reason therefor, may decline to register the transfer of any share whether or not it is a fully paid share.

VOTES OF MEMBERS

7. Subject to any rights or restrictions for the time being attached to any class or classes of shares, on a show of hands every member present in person shall have one vote, and on a poll every member shall have one vote for each share of which he is the holder.

DIRECTORS

8. A Director who has disclosed his interest and the interest of any person who is, for any purpose of the Act (excluding any statutory modification thereof not in force when this regulation becomes binding on the Company) connected with the Director and, in the case of an alternate director, any interest of his appointor, in accordance with Regulation 85 of Table A and Section 317 of the Act may vote in respect of any contract, proposed contract or any arrangement in which he is interested directly or indirectly and such Director shall be counted in the quorum present at any meeting at which such contract or proposed contract or arrangement is being considered.

9. Any Director may hold any other office or place of profit under the Company (other than the office of Auditor) in conjunction with his office of Director for such period and on such terms (as to remuneration and otherwise) as the Directors may determine.

10. Any Director may act by himself or his firm in a professional capacity for the Company, and he or his firm shall be entitled to remuneration for professional services as if he were not a Director, provided that nothing herein contained shall authorise a Director to act as Auditor for the Company.

11. The Company shall not be subject to Section 293 of the Act, and accordingly any person may be appointed or elected as a Director whatever his age, and no Director shall be required to vacate his office of Director by reason of his attaining or having attained the age of seventy years or any other age.

12. The office of a Director shall be vacated:

- (1) In any of the circumstances specified in article 81 of Table A (any resignation of office being by notice in writing); or
- (2) If he is removed from office by a resolution duly passed under Section 303 of the Act.

SOLE DIRECTOR

12A. Article 64 of Table 'A' shall apply, with the exception of the words "but shall not be less

than two" and accordingly there may be a sole Director. If and so long as there is a sole Director, such Director may act alone in exercising all the powers and authorities by Table 'A' or these Articles vested in the Directors generally.

MANAGING DIRECTORS AND MANAGERS

13. The Directors may from time to time appoint one or more of their body to the office or Managing Director or Manager for such period and on such terms (as to remuneration and otherwise) as they think fit and, subject to the terms of any agreement entered into in any particular case, may revoke such appointment. A Director so appointed, whilst holding such office, shall not be subject to retirement by rotation or be taken into account in determining the number of Directors to retire by rotation or the rotation of retirement of Directors, but his appointment, subject to the payment to him of such compensation or damages as may be payable to him by reason thereof, shall be automatically terminated if he cease from any cause to be a Director.

SECRETARY

14. Subject to the provisions of the Act, the Secretary shall be appointed by the Directors for such term, at such remuneration and upon such conditions as they may think fit, and any Secretary so appointed may be removed by them. If at any time there shall be no Secretary or for any reason no Secretary capable of acting, the Directors may appoint an assistant or deputy Secretary.

NOTICES

15. Notice of every general meeting shall be given in manner authorised by Table A to every member except those members who are by these Articles disentitled from receiving such notices and those members who (having no registered address within the United Kingdom) have not supplied to the Company any address within the United Kingdom for the giving of notices to them, and shall also be given to the directors and the auditors.

FIRST DIRECTORS

16. The number of Directors shall not be more than ten but the Company in General Meeting may reduce or increase this limit. The first Director shall be WILDMAN & BATTELL LIMITED.

FIRST SECRETARY

17. The first Secretary of the Company shall be SAME-DAY COMPANY SERVICES LIMITED.

ONE MEMBER

18. (a) If and for so long as the Company has only one Member, that Member present or by proxy, or if that Member is a corporation by a duly authorised representative, shall be a quorum.

(b) If and for so long as the Company has only one Member and that Member takes any decision which it is required to be taken in General Meeting or by means of a written resolution, that decision shall be valid and effectual as if agreed by the Company in General Meeting save that this paragraph shall not apply to resolutions passed pursuant to Sections 303 and 391 of the Act. Any decision taken by a sole Member pursuant to paragraph (a) above shall be recorded in writing and delivered by that Member to the Company for entry in the Company's Minute Book.

NAMES, ADDRESSES AND DESCRIPTIONS OF SUBSCRIBERS

WILDMAN & BATTELL LIMITED,
Bridge House,
181, Queen Victoria Street,
London.
EC4V 4DD

for and on behalf of Wildman & Battell Limited

SAME-DAY COMPANY SERVICES LIMITED,
Bridge House,
181, Queen Victoria Street,
London.
EC4V 4DD

for and on behalf of Same-Day Company Services Limited

Dated this 8th day of November 1999

WITNESS to the above signatures -

Me

MAXINE CARPENTER,
20 Worsdell Way,
Colchester.
Essex. CO4 5WQ