



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

Company No. 4077360

The Registrar of Companies for England and Wales hereby certifies that
BUSINESS TAX CENTRE (NW) 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 25th September 2000



N04077360E



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



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

QUIVER

Comform Ltd Companies
Tel : 01222 228043 Forms on Disk

12

Please complete in typescript,
or in bold black capitals.

Declaration on application for registration

Company Name in full



* F 0 1 2 0 C 9 0 *

BUSINESS TAX CENTRE (NW)

LIMITED

MICHELLE COX

I,
of

Highstone Secretaries Ltd

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.

* Please delete as appropriate.

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
the

Parkes Wilshire Johnson

FIFTEENTH

day of

SEPTEMBER

One thousand nine hundred and ninety

2000

before me #

Please print name.

Signed

Maureen V Relfe, Solicitor
PARKES WILSHIRE JOHNSON
Highstone House 165 High Street
Barnet, Herts. EN5 5SU
DX 130034 BARNET 3
Date 15.09.00

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.

Highstone House

165 High Street

Barnet, Herts

Tel 0181 440 7999

DX number 130037

DX exchange BARNET3



A39
COMPANIES HOUSE

0425
19/09/00

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

QUIVER

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10

Please complete in typescript,
or in bold black capitals.

Notes on completion appear on final page

Company Name in full



* F 0 1 0 0 C 9 0 *

First directors and secretary and intended situation of
registered office

BUSINESS TAX CENTRE (NW)
LIMITED

Proposed Registered Office

(PO Box numbers only, are not acceptable)

Post town

County / Region

Highstone Information Services

Highstone House 165 High Street

Barnet

Herts

Postcode EN5 5SU

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.

X

Agent's Name

Address

Post town

County / Region

Highstone Information Services

Highstone House

165 High Street

Barnet

Herts

Postcode EN5 5SU

Number of continuation sheets attached

1

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.

Highstone Information Services

Highstone House 165 High Street

Barnet EN5 5SU

Tel 020 8440 7999

DX number 130037

DX exchange BARNET3



A39 *AALG5U1L* Q423
COMPANIES HOUSE 19/09/00

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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

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

Country

Consent signature**Date****Directors** (see notes 1-5)

Please list directors in alphabetical order

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

Country

Date of birth

Day Month Year

29 05 1996

Nationality**Business occupation****Other directorships****Consent signature****Date**

Directors (continued) (see notes 1-5)

NAME	* Style / Title		* Honours etc	
	Forename(s)			
* Voluntary details	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				
<i>Either</i>				
an agent on behalf of all subscribers	Signed		Date	15.09.00
Or the subscribers	Signed		Date	
<i>(i.e. those who signed as members on the memorandum of association).</i>	Signed		Date	
	Signed		Date	
	Signed		Date	
	Signed		Date	
	Signed		Date	

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. Directors 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.

102257

The Companies Act 1985 and 1989



COMPANY LIMITED BY SHARES

098455
098455

Memorandum of Association

OF

BUSINESS TAX CENTRE (NW)

LIMITED



- _____

1. The Company's name is BUSINESS TAX CENTRE (NW) Limited.
 2. The Company's registered office is to be situated in England & Wales.
 3. The objects for which the company is established are:
 - 3a. to carry on business as a general commercial company.
 - 3b. to promote and to acquire all or any of the share or loan capital of any company wherever incorporated and engaging or proposing to engage in any activity an interest which appears likely to be advantageous to the Company, to provide administrative financial and other services and facilities for any company in which the Company is interested or for any other persons and to sell or dispose of the undertaking or any property or assets of the Company for such consideration as may be thought fit including the share or loan capital or other obligation of any body corporate.

- 3c. to borrow or raise money in any manner and to secure the same or repayment or performance of any debt, liability, contract, guarantee or other engagement incurred or entered into by the Company, and in particular by the issue of debentures secured on all or any of the Company's property (both present and future) including its uncalled capital; and to purchase, redeem or pay off any securities.
 - 3d. to do all or any of the above things either alone or as a member of a partnership, trading group or consortium, or through any subsidiary, and in any part of the world.
 - 3e. to do all such things as may appear incidental or conducive to the pursuit or attainment of any of the above objects, or to exercise of any power (whether express or implied) possessed by the company.
 - 4. The liability of the members is limited.
 - 5. The Company's share capital is £1000 divided into 1000 shares of £1 each.
-

I, the Subscriber to this Memorandum of Association, wish to be formed into a Company pursuant to this Memorandum, and I agree to take the number of shares shown opposite my name.

NAMES AND ADDRESSES OF SUBSCRIBER	Number of Shares taken by each Subscriber
-----------------------------------	---

Authorised signatory
for and on behalf of
Highstone Directors Limited

One

Highstone House
165 High Street
Barnet
Herts
EN5 5SU



Dated this the Fifteenth day of September 2000

Witness to the above Signature: -

Michelle Cox
165 High Street
Barnet
Herts
EN5 5SU



The Companies Act 1985 and 1989

COMPANY LIMITED BY SHARES

Articles of Association

OF

BUSINESS TAX CENTRE (NW)

LIMITED

1. Subject as hereinafter provided, the regulations contained or incorporated in Table A in The Companies (Tables A to F) Regulations 1985 (hereinafter referred to as "Table A") shall apply to the Company.
2. Regulations 8, 64, 76, 77 and 113 of Table A shall not apply to the Company.
3. Regulation 6 of Table A is incorporated in the Company's Articles save that each share certificate shall be authenticated by the signature of two directors or by a director and secretary of the Company and so signed shall stand as evidence of title of a member to the shares which the certificate specifies to be held by him.
4. The Company is a private company and accordingly no offer or invitation 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 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.
5. At the date of the adoption of these Articles the capital of the Company is £1,000 divided into 1,000 Ordinary Shares of £1 each.

6. (a) The Directors may subject to Article 6 hereof allot, grant options over, or otherwise deal with or dispose of any relevant securities (as defined by Section 80(2) of the Companies Act 1985) of the Company to such persons and generally on such terms and conditions as the Directors think proper.
 - (b) The general authority conferred by paragraph (a) of this Article shall be conditional upon due compliance with Article 6 hereof and shall extend to the amount of the authorised share capital of the Company upon its incorporation. The said authority will expire on 200__ unless renewed, varied or revoked by the Company in general meeting in accordance with section 80 or section 80A of the Act.
 - (c) The Directors shall be entitled under the general authority conferred by paragraph (a) of this Article to make at any time before the expiry of such authority any offer or agreement which will or might require relevant securities of the Company to be allotted after the expiry of such authority.
 7. (a) Subject to any direction to the contrary that may be given by the Company in general meeting all shares authorised pursuant to Article 5 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 (being 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 upon 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 to these Articles, allot or otherwise dispose of the same to such persons and upon such terms as they think 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 any 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 manner herein before provided.
 - (b) By virtue of section 91(1) of the Companies Act 1985, sections 89(1) and 90(1) to 90(6) inclusive of that Act shall not apply to the Company.
8. The Company shall have a first and paramount lien on every share (whether or not it is a fully paid share) for all moneys (whether presently payable or not) called or payable at a fixed time in respect of that share and the company shall also have a first and paramount lien on all shares (whether fully paid or not) standing registered in the name of any member whether solely or one of two or more joint holders for all moneys presently payable by him or his estate to the Company; but the Directors may at any time declare any share to be wholly or in part exempt from the provisions of this Article. The Company's lien (if any) on a share shall extend to all dividends payable thereon.

9. The Directors may, in their absolute discretion and without assigning any reason therefore, decline to register any transfer of any share, whether or not it is a fully paid share. The first sentence of Regulation 24 of Table A shall not apply to the Company.
10. In accordance with Section 372(3) of the Companies Act 1985 in every notice calling a General Meeting of the Company there shall appear with reasonable prominence a statement that a member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of him and that a proxy need not be a member of the Company. Regulation 38 of Table A shall be modified accordingly and the second sentence of Regulation 59 of Table A shall not apply to the Company.
11. In Regulation 41 of Table A there shall be added at the end: "If at any adjourned meeting a quorum is not present within half an hour from the time appointed for the meeting, the meeting shall be dissolved."
12. Unless and until the Company in general meeting shall otherwise determine, there shall be no maximum number of Directors and the minimum number of Directors shall be one. If and so long as there is a sole Director he may exercise all the powers and authorities vested in the Directors by these Articles and by Table A and Regulation 89 of Table A shall be modified accordingly. The first Directors of the Company shall be as named in the statement delivered to the Registrar of Companies pursuant to section 10 of the Companies Act 1985.
13. The Company shall not be subject to section 293 of the Companies Act 1985, 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.
14. No person other than a Director retiring by rotation shall be elected a Director at any general meeting unless: -
 - (i) he is recommended by the Directors; or
 - (ii) not less than fourteen nor more than thirty-five clear days before the date of the meeting a notice in writing signed by a member qualified to vote at the meeting has been given to the Company of the intention to propose that person for election, together with a notice in writing signed by that person of his willingness to be elected.
15. A Director shall not be required to hold any share qualification, but shall nevertheless be entitled to receive notice of and to attend at all general meetings of the Company and at all separate general meetings of the holders of any class of shares in the capital of the Company.

NAMES AND ADDRESSES OF SUBSCRIBERS

Authorised signatory
for and on behalf of
Highstone Directors Limited

Highstone House
165 High Street
Barnet
Herts
EN5 5SU



Dated this the Fifteenth day of September 2000

Witness to the above Signatures: -
Michelle Cox
165 High Street
Barnet
Herts
EN5 5SU

