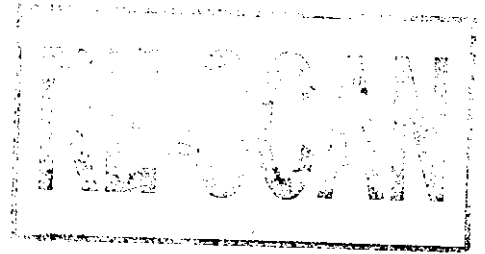


FILE COPY



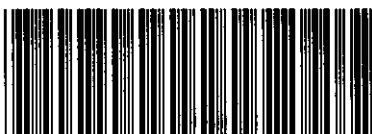
**CERTIFICATE OF INCORPORATION
OF A PRIVATE LIMITED COMPANY**

Company No. 5440473

The Registrar of Companies for England and Wales hereby certifies that
ACCOUNTING SOLUTIONS (GREAT BRITAIN) 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 29th April 2005



N05440473E

THIS CERTIFICATE/~~DOCUMENT~~ SUPERCEDES THE
CERTIFICATE/~~DOCUMENT~~ IN FILE WHICH
INCORRECTLY QUOTED THE NAME OF THE COMPANY

AS ' ACCOUNTING SOLUTIONS
(GREAT BRITAIN) LIMITED'

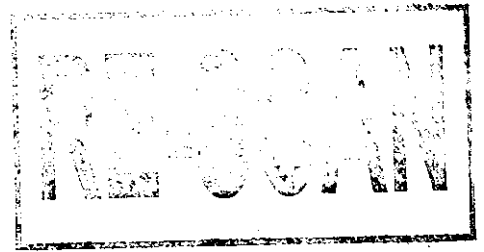


Companies House
for the record —



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES

FILE COPY



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

Company No. 5440473

The Registrar of Companies for England and Wales hereby certifies that
ACCOUNTING SOLUTUIONS (GREAT BRITAIN) 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 29th April 2005

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SUPERSEDED BY THE CERTIFICATE/~~DOCUMENT~~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



Companies House

— for the record —

Please complete in typescript,
or in bold black capitals.

CHFP000

Declaration on application for registration

5440473

Company Name in full

ACCOUNTING SOLUTIONS
(GREAT BRITAIN) LIMITED

I, JULIETTE NICOLA BLAKE

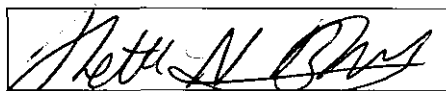
of THE OLD FORGE, 77 BROOK STREET, HEAGE, BEL PER

do solemnly and sincerely declare that I am a ^{DERBYSHIRE} ~~Solicitor engaged in the~~ ^{DES6} ~~formation of the company~~ [person named as director or secretary of the ^{2AG} 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 45 Cordwell Close, Castle Donington, Derby

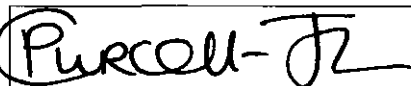
Day Month Year

On 21 04 2005

① Please print name.

before me ① CARIANNE PURCELL-JACKSON

Signed



Date 21.04.2005

† 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.

ALSTERS KELLEY SOLICITORS

3 DUGDALE ST, NUNEATON

Tel 0870 774 5400

DX number 16446 DX exchange NUNEATON

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

Companies House, Crown Way, Cardiff, CF14 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**



Notes on completion appear on final page

ACCOUNTING SOLUTIONS
(GREAT BRITAIN) LIMITED

THE OLD FORGE, 77 BROOK STREET
HEAGE

BELPER

DERBYSHIRE Postcode DE56 2AG

Postcode DE56 2AG

--	--

Postcode	
----------	--

7

Tel	
DX number	DX exchange

Companies House, Crown Way, Cardiff, CF14 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**

DX 235 Edinburgh

Company Secretary (see notes 1-5)

Company name

ACCOUNTING SOLUTIONS (GREAT BRITAIN) LIMITED

NAME

*Style / Title

MR

*Honours etc

* Voluntary details

Forename(s)

SIMON ALEXANDER

Surname

BLAKE

Previous forename(s)

-

Previous surname(s)

-

Address **

THE OLD FORGE, 77 BROOK STREET,

HEAGE

Post town

BELPER

County / Region

DERBYSHIRE

Postcode

DE56 2AG

Country

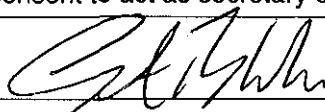
UNITED KINGDOM

** Tick this box if the address shown is a service address for the beneficiary of a Confidentiality Order granted under section 723B of the Companies Act 1985 otherwise, give your usual residential address. In the case of a corporation or Scottish firm, give the registered or principal office address.

☐

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

Consent



Date

19.04.05

Directors (see notes 1-5)

Please list directors in alphabetical order

NAME

*Style / Title

MRS

*Honours etc

Forename(s)

JULIETTE NICOLA

Surname

BLAKE

Previous forename(s)

-

Previous surname(s)

-

Address **

THE OLD FORGE, 77 BROOK STREET,

HEAGE

Post town

BELPER

County / Region

DERBYSHIRE

Postcode

DE56 2AG

Country

UNITED KINGDOM

** Tick this box if the address shown is a service address for the beneficiary of a Confidentiality Order granted under section 723B of the Companies Act 1985 otherwise, give your usual residential address. In the case of a corporation or Scottish firm, give the registered or principal office address.

☐

Day Month Year

Date of birth

13 01 1968

Nationality

BRITISH

Business occupation

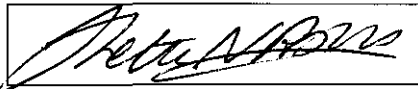
MANAGING DIRECTOR

Other directorships

NONE

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

Consent signature



Date

19.04.05

Directors (see notes 1-5)

Please list directors in alphabetical order

NAME	*Style / Title	<input type="text"/>	*Honours etc	<input type="text"/>						
	Forename(s)	<input type="text"/>								
	Surname	<input type="text"/>								
	Previous forename(s)	<input type="text"/>								
	Previous surname(s)	<input type="text"/>								
† Tick this box if the address shown is a service address for the beneficiary of a Confidentiality Order granted under section 723B of the Companies Act 1985 otherwise, give your usual residential address. In the case of a corporation or Scottish firm, give the registered or principal office address.	Address †	<input type="checkbox"/>								
		<input type="text"/>								
		<input type="text"/>								
	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

Or the subscribers

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

Signed

John N. Burt

Date

19.04.05

Signed

John N. Burt

Date

19.04.05

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.

150165/20
00445

MEMORANDUM OF ASSOCIATION

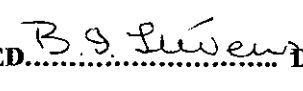
- 1 This is the Memorandum of Association for Accounting Solutions (Great Britain) Limited
- 2 The Company's Registered office is situated in England and Wales
- 3 The applicable Companies Act is 1985 to 1989
- 4 The Company is a Private Company Limited by Shares
- 5 The Company Name is "Accounting Solutions (Great Britain) Limited"
- 6 The Objects of the Company are to carry on business as a general commercial company
- 7 The liability of the company's members is limited by shares
- 8 The authorised share capital of the company is £2 split into 20 fully paid 10p ordinary shares
- 9 We the subscribers to 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 opposite our respective names :-

I, MRS JULIETTE NICOLA BLAKE
ADDRESS:
THE OLD FORGE
77 BROOK STREET
HEAGE
BELPER
DERBYSHIRE
DE56 2AG

SIGNED  DATE 19.04.05
WILL TAKE 10 FULLY PAID 10P ORDINARY
SHARES UPON INCORPORATION

WITNESSED BY:

MRS BERYL IRENE STEVENS
ADDRESS:
CORNERSTONES
1A GRANGE ROAD
ALVASTON
DERBY
DE24 0JW

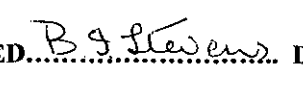
SIGNED  DATE 19.04.05

I, MR SIMON ALEXANDER BLAKE
ADDRESS:
THE OLD FORGE
77 BROOK STREET
HEAGE
BELPER
DERBYSHIRE
DE56 2AG

SIGNED  DATE 19.04.05
WILL TAKE 10 FULLY PAID 10P ORDINARY
SHARES UPON INCORPORATION

WITNESSED BY:

MRS BERYL IRENE STEVENS
ADDRESS:
CORNERSTONES
1A GRANGE ROAD
ALVASTON
DERBY
DE24 0JW

SIGNED  DATE 19.04.05

ARTICLES OF ASSOCIATION

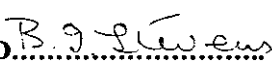
- 1 These are the Articles of Association for Accounting Solutions (Great Britain) Limited.
- 2 The Articles of Association of the Company are Table A of the Companies Act 1985 to 1989.
- 3 The applicable Companies Act is 1985 to 1989
- 4 The Company Name is "Accounting Solutions (Great Britain) Limited"
- 5 We wish to adopt Table A, the 'model' set of Articles without modification
- 6 We are the subscribers to these Articles of Association :

MRS JULIETTE NICOLA BLAKE
ADDRESS:
THE OLD FORGE
77 BROOK STREET
HEAGE
BELPER
DERBYSHIRE
DE56 2AG


SIGNED  DATE 19.04.05

WITNESSED BY:

MRS BERYL IRENE STEVENS
ADDRESS:
CORNERSTONES
1A GRANGE ROAD
ALVASTON
DERBY
DE24 0JW

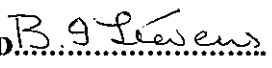
SIGNED  DATE 19.04.05

MR SIMON ALEXANDER BLAKE
ADDRESS:
THE OLD FORGE
77 BROOK STREET
HEAGE
BELPER
DERBYSHIRE
DE56 2AG

SIGNED  DATE 19.04.05

WITNESSED BY:

MRS BERYL IRENE STEVENS
ADDRESS:
CORNERSTONES
1A GRANGE ROAD
ALVASTON
DERBY
DE24 0JW

SIGNED  DATE 19.04.05