THE INSOLVENCY ACT 1986

SECRETARY OF STATE'S CERTIFICATE OF RELEASE OF LIQUIDATOR

IN THE MATTER OF ROBERTS & PARTNERS LTD

CRO NO: 00993090

(IN LIQUIDATION)

and

IN THE MATTER OF THE INSOLVENCY ACT 1986

THIS IS TO CERTIFY THAT

Mr M D Dye
Of: Duncan Sheard Glass
43 Castle Street
Liverpool
L2 9TL

the liquidator of the above-named company is released with effect from 26th January 2005

For and on behalf of the Secretary of State

Date 26th January 2005

#AGLIGARDH#

AIQ COMPANIES HOUSE 01/02/05