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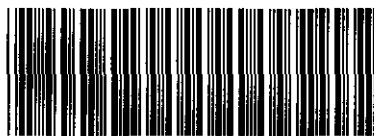
**CERTIFICATE OF INCORPORATION
OF A PRIVATE LIMITED COMPANY**

Company No. 4822627

The Registrar of Companies for England and Wales hereby certifies that
VR-4U 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 6th July 2003



N04822627I



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



Companies House
— for the record —

HC007B



12

Please complete in typescript,
or in bold black capitals

Declaration on application for registration

CHWP001

Company Name in full

VR-4U LIMITED

I, STEPHEN NEIL HARRIS

of SMALL FIRMS DIRECT SERVICES LTD

† Please delete as appropriate

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.

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

1 Riverside House, Truro, Cornwall, TR1 2XN

Day Month Year

on

03 07 2003

* Please print name.

before me*

GEOFFREY WHEELER

Signed

G. WHEELER FLLEx

Date

03.07.2003
VIVIAN THOMAS & JERVIS
5 THE MOOR
FALMOUTH
TEL: (01320) 318110

[†] A Commissioner for Oaths or Notary Public or Justice of the Peace or Solicitor
take affidavits

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.

S.N.HARRIS

1 RIVERSIDE HOUSE, HERON WAY, TRURO, CORNWALL

TR1 2XN

Tel 01872 225491

DX number

DX exchange



A52
COMPANIES HOUSE

0745
04/07/03

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
or companies registered in England and Wales

or
Companies House, 37 Castle Terrace, Edinburgh, EH1 2EB
for companies registered in Scotland

DX 235 Edinburgh

Form revised June 1998

CHAD 10/11/99

Please complete in typescript,
or in bold black capitals.

CHWP001

Notes on completion appear on final page

First directors and secretary and intended situation of registered office

Company Name in full

VR-4U LIMITED

Proposed Registered Office

1 Riverside House,

(PO Box numbers only, are not acceptable)

Heron Way,

Post town

TRURO

County / Region

Cornwall

Postcode

TR1 2XN

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

Small Firms Services Limited

Address

1 Riverside House,

Heron Way,

Post town

TRURO

County / Region

Cornwall

Postcode

TR1 2XN

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.

SFS Limited

1 Riverside House, Heron Way,

TRURO

Tel 01872 225491

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, 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



Form revised July 1998

Company Secretary (see notes 1-5)

Company name

VR-4U LIMITED

NAME

*Style / Title

*Honours etc

Forename(s)

* Voluntary details

Surname

Small Firms Secretary Services Limited

Previous forename(s)

Previous surname(s)

Address

1 Riverside House,

Usual residential address

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

Heron Way,

Post town

TRURO

County / Region

Cornwall

Postcode

TR1 2XN

Country

United Kingdom

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

Consent signature**Date** 03 July 2003**Directors** (see notes 1-5)

Please list directors in alphabetical order

NAME

*Style / Title

*Honours etc

Forename(s)

Surname

Small Firms Direct Services Limited

Previous forename(s)

Previous surname(s)

Address

1 Riverside House,

Usual residential address

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

Heron Way,

Post town

TRURO

County / Region

Cornwall

Postcode

TR1 2XN

Country

United Kingdom

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** 03 July 2003

Directors (continued) (see notes 1-5)

NAME *Style / Title

* Honours etc

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

Date 03 July 2003

Or the subscribers

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

Signed

Date

Signed

Date

Signed

Date

Signed

Date

Signed

Date

Signed

Date

000220

4822527

COMPANIES ACTS 1985 & 1989
PRIVATE COMPANY LIMITED BY SHARES
MEMORANDUM OF ASSOCIATION

036281

of a proposed Private Limited Company adopting Table A with amendments

1. The name of the Company is:

VR-4U LIMITED

2. The Registered office of the Company will be situated in England and Wales

3. The objects for which the Company is established are:

- 3.1 to carry on the business of a General Commercial Company

- 3.2 to acquire all types of property including without limitation freehold or leasehold property for refurbishing as required, selling or renting.

- 3.3 to design manufacture and deal in any materials, articles or components and to provide any services which may be required for the purposes of a business of the above description or which may be conveniently or advantageously made or supplied in connection with it.

- 3.4 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 or interest in which it 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.

- 3.5 to borrow or raise money in any manner and to secure the same or the 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.

- 3.6 to do all or any of the above things either alone or as a member of a partnership trading group or consortium and in any part of the world

- 3.7 to do all or such other things as may appear incidental or conducive to the pursuit or attainment of any of the above objects or to the exercise of any power (whether express or implied) possessed by the Company.

4. The liability of the members is limited

5. The share capital of the Company is £1000 divided into 900 ordinary shares of £1 each and 50 Class 'B' shares non-voting and 50 Class 'C' shares non-voting.

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 specified opposite our respective names.

Name and Address

Number of Shares Taken

Authorised signatory

Small Firms Secretary Services Ltd
1 Riverside House,
Heron Way, Truro,
Cornwall TR1 2XN

50 Ordinary shares
50 Class 'B' shares

Small Firms Direct Services Ltd
1 Riverside House,
Heron Way, Truro,
Cornwall TR1 2XN

50 Ordinary shares
50 Class 'C' shares

TOTAL Shares taken

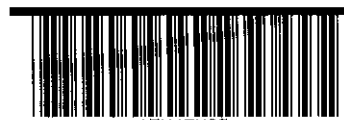
200

Witness name: Stephen Harris

Address: 1 Riverside House, Heron Way, Truro, Cornwall TR1 2XN

Signature:

Date: 03 July 2003



A52
COMPANIES HOUSE

0744
04/07/03

COMPANIES ACTS 1985 & 1989
PRIVATE COMPANY LIMITED BY SHARES
ARTICLES OF ASSOCIATION
Of
VR-4U LIMITED

1. Preliminary

- 1.1 The regulations constituting Table A in the Schedule to the Companies Acts (Table A to F) Regulations 1985 (Table A) shall apply to the Company except in so far as they are excluded or varied by these Articles.
- 1.2 Expressions defined in Regulation 1 of Table A shall where the context admits bear in these Articles the meaning so defined.

2. Share Capital

- 2.1 The share capital of the Company is £1000 divided into 900 ordinary shares of £1 each and 50 Class 'B' shares non-voting and 50 Class 'C' shares non-voting.
- 2.2 In regulation 2 of Table A there shall be substituted for the words following "issued with" the words "or have attached to it such rights or restrictions as the Company may by special resolution determine"

3. Lien and Forfeiture

- 3.1 The Lien conferred by Regulation 8 of Table A shall attach to fully paid as well as partly paid shares and to all shares registered in the name (whether as sole or joint holder) of any person indebted or under liability to the Company, The registration of a transfer of a share shall operate as a waiver of any lien of the Company on that share
- 3.2 In regulation 8 of Table A there shall be substituted for the words "any amount payable in respect of it" the words "all distributions and other moneys or property attributable to it", and the same words shall be substituted in Regulation 19 for the words "all dividends or other moneys payable in respect of the forfeited shares"

4. Transfer of Shares

Regulation 24 of Table A shall not apply

5. Alteration of Share Capital

- 5.1 In Regulation 32 of Table A, there shall be inserted after the words "the resolution may" in paragraph (c) the parenthesis "(if it is a special resolution)"
- 5.2 In Regulation 33 of Table A the parenthesis "(including subject to the provisions of the Act, the Company)" shall be omitted

6. Votes of Members

- 6.1 In Regulation 54 of Table A there shall be inserted after the second occurrence of the words "every member" the words "present in person or by proxy"
- 6.2 In Regulation 61 of Table A there shall be substituted for the words following "the instrument appointing a proxy shall be in" the words "any form which enables the members to direct how their votes are to be exercised on each of the resolutions comprised in the business of the meeting for which it is to be used"

7. Number of Directors

The number of Directors shall not be less than one

8. Appointment and Retirement of Directors

Regulations 73 to 80 of Table A shall not apply to the Company

9. Proceedings of Director

Regulation 94 shall not apply to the Company

10. Disqualified Directors

In Regulation 81 of Table A there shall be inserted in paragraph (d) after the words "to the Company" the words "left at the office"

11. Dividends

In Regulation 104 of Table A there shall be inserted after the words "as from a particular date" the words "or a particular event"

Name and Address of Subscribers

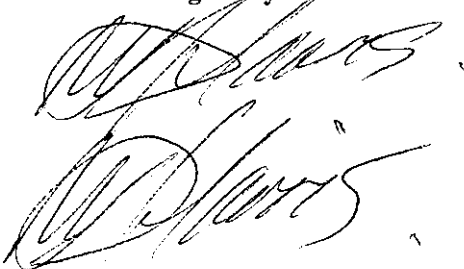
Small Firms Secretary Services Ltd
1, Riverside House, Heron Way,
Truro, Cornwall TR1 2XN

Small Firms Direct Services Ltd
1, Riverside House, Heron Way,
Truro, Cornwall TR1 2XN

Witness name: Stephen Harris

Address: 1 Riverside House, Heron Way, Truro, Cornwall TR1 2XN

Authorised signatory



Signature:



Date: 03 July 2003