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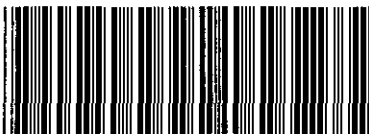
**CERTIFICATE OF INCORPORATION
OF A PRIVATE LIMITED COMPANY**

Company No. 5070607.

The Registrar of Companies for England and Wales hereby certifies that
M&B ACCOUNTANCY SERVICES 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 11th March 2004



N05070607C



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



Companies House
— for the record —

HC007B



Companies House
for the record

12

Please complete in typescript,
or in bold black capitals.

CHWP000

Declaration on application for registration

Company Name in full

M + B Accountancy Services Limited

I, Stephen Macnamara

of Solar House, 31 Maywood Ave, Morden SM4 4DD

† Please delete as appropriate.

SF
SF

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

16 Crown Lane Morden Surrey SM4 5BJ

Day Month Year

On 23 02 2004

• Please print name.

before me •

STEPHEN F. STONE

Signed

[Signature]

Date

23-2-04

† 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.

Tel	
DX number	DX exchange



A19
COMPANIES HOUSE

0040
10/03/04

Form revised June 1999

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



10

Please complete in typescript,
or in bold black capitals.

CHWP000

Notes on completion appear on final page

First directors and secretary and intended situation of
registered office

Company Name in full

M&B Accountancy Services Limited

Proposed Registered Office

(PO Box numbers only, are not acceptable)

105 Elgar Avenue

Berrylands

Post town

Surbiton

County / Region

Surrey

Postcode

KT5 9JS

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

Address

Post town

County / Region

Postcode

Number of continuation sheets attached

You do not have to give any contact
information in the box opposite but if
you do, it will help Companies House
to contact you if there is a query on
the form. The contact information
that you give will be visible to
searchers of the public record.

Tel

DX number

DX exchange



A19
COMPANIES HOUSE

0039
10/03/04

Form April 2002

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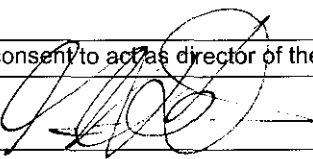
DX 235 Edinburgh

Company Secretary (see notes 1-5)

Company name		M&B Accountancy Services Limited	
NAME	*Style / Title	Mr	*Honours etc
* Voluntary details		Forename(s)	
		Stephen	
		Surname	
		MACNAMARA	
		Previous forename(s)	
		Previous surname(s)	
** 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 **	
		Solar House	
		31 Marcross Ave	
		Post town	MORDEN
		County / Region	SURREY
		Postcode	SM4 4DD
		Country	England
I consent to act as secretary of the company named on page 1			
Consent Signature		Date	
		20.2.04	

Directors (see notes 1-5)

Please list directors in alphabetical order

NAME		*Style / Title	Mr	*Honours etc
* Voluntary details		Forename(s)		Mark
		Surname		Baker
		Previous forename(s)		
		Previous surname(s)		
** 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 **		105 Elgar Avenue
				Berrylands
		Post town	Surbiton	
		County / Region	Surrey	Postcode
				KT5 9JS
		Country	England	
		Day	Month	Year
Date of birth		1	8	01
		1	9	67
		Nationality		British
Business occupation		Director		
Other directorships				
I consent to act as director of the company named on page 1				
Consent signature		Date		
		20/2/04		

Directors (see notes 1-5)

Please list directors in alphabetical order

NAME	*Style / Title	Mrs	*Honours etc	
* Voluntary details	Forename(s)	Karen		
	Surname	Baker		
	Previous forename(s)			
	Previous surname(s)			
† 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 †	105 Elgar Avenue		
<input type="checkbox"/>		Berrylands		
	Post town	Surbiton		
	County / Region	Surrey	Postcode	KT5 9JS
	Country	England		
	Date of birth	Day Month Year	Nationality	British
		22 12 1966		
	Business occupation	Director		
	Other directorships			
	I consent to act as director of the company named on page 1			
	Consent signature		Date	20.02.04

This section must be signed by

Either

an agent on behalf
of all subscribers

Signed

Date

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

The Companies Act 1985 and 1989

COMPANY LIMITED BY SHARES

Memorandum of Association

of

M&B ACCOUNTANCY SERVICES LIMITED



0015877

1. The Company's name is M&B Accountancy Services Limited
2. The Company's registered offices to be situated in England and Wales.
3. The objects for which the company is established are:
 - 3a. to carry on business in providing a book-keeping and accountancy service
 - 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 though 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 £100 divided into 50 A shares and 50 B shares of £1 each.

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.

Names and Addresses of Subscribers

Number of Shares
taken by each
Subscriber

Authorised signatory

Mark Baker
105 Elgar Avenue
Berrylands
Surbiton
Surrey
KT5 9JS



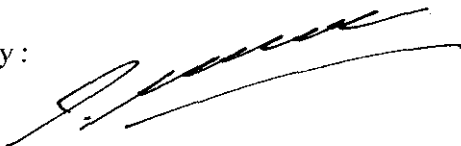
Fifty

Karen Baker
105 Elgar Avenue
Berrylands
Surbiton
Surrey
KT5 9JS



Fifty

Witnessed by :



Stephen Macnamara
31 Maycross Avenue
Morden
Surrey
SM4 4DD

Date this the 20th day of February 2004

The Companies Act 1985 and 1989

COMPANY LIMITED BY SHARES

Articles of Association

of

M&B ACCOUNTANCY SERVICES 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 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 adoption of these Articles the capital of the Company is £100 divided into 50 Ordinary A Shares and 50 Ordinary B shares of £1 each.

- 6a. The Director 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 Director thinks 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 2004 unless renewed, varied or revoked by the Company in general meeting in accordance with section 80 or section 80A of the Act.
- c. The Director 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.
- 7a. 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 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 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.
- 7b. 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 Director may, in his 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 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

Mark Baker
105 Elgar Avenue
Berrylands
Surbiton
Surrey
KT5 9JS



Karen Baker
105 Elgar Avenue
Berrylands
Surbiton
Surrey
KT5 9JS



Witnessed by :



Date : 20th February 2004

Stephen Macnamara
Solar House
31 Maycross Avenue
Morden
Surrey
SM4 4DD