CERTIFICATE OF REGISTRATION FOR VALUE ADDED TAX

15. APR 96

REGISTRATION NUMBER 287 3895 93

EFFECTIVE DATE 21 JANUARY 1977

VIAMED LTD VIAMED 15 STATION ROAD CROSS HILLS KEIGHLEY WEST YORKSHIRE BD20 7DT

AMENDED
CERTIFICATE ISSUED ON 4 APRIL 1996

015/000052468

LOCAL OFFICE HALIFAX

RETURNS TO BE MADE IN RESPECT OF PERIOD ENDING 30 JUNE 1996 AND THREE MONTHLY THEREAFTER

BANK CODE NO. BANK A/C NO.

20-78-42 00906662

PLEASE SEE NOTES OVERLEAF.

LEGAL ENTITY

INCORPORATED COMPANY

TRADE CLASSIFICATION 8149 OTHER GOODS

Where an amended certificate is issued because of a change in particulars the word "AMENDED" will be shown before "CERTIFICATE ISSUED ON" above.

If you receive an amended certificate, you are required to turnish by due dates previously notified any returns you receive, or have received, for periods ending before that shown above.

Please check that the details above are correct. Your bank account details will be shown if you receive regular repayments of VAT or if you are making regular payments on account by direct debit and submit an annual return. It is particularly important that you should check these details as they will be used to make any repayment of tax which may be due to you.

You should inform your local Customs and Excise VAT Office (name and address overleaf) of any error or change in these details.

You should quote your registration number in all correspondence with Customs and Excise.

RUN-NO 92456 REPRINT 052468 11 D0514

VAT 4

015/00000/052468 X