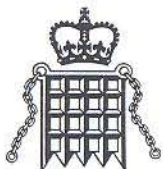


**CERTIFICATE OF REGISTRATION
FOR
VALUE ADDED TAX**



HM Customs
and Excise

ACORN TREE SURGERY LTD
BORDLESLEY HALL
THE HOLLOWAY
ALVECHURCH
B48 7QB

053/00000816

REGISTRATION NUMBER 747 7880 74

EFFECTIVE DATE 1 FEBRUARY 2000

AMENDED
CERTIFICATE ISSUED ON 28 OCTOBER 2002

RETURNS TO BE MADE IN RESPECT OF
PERIOD ENDING 30 NOVEMBER 2002
AND THREE MONTHLY THEREAFTER

NO BANK DETAILS SUPPLIED

LEGAL ENTITY INCORPORATED COMPANY

TRADE CLASSIFICATION 01410 -
AGRICULTURAL SERVICES

Please check the above details are correct. It is particularly important that your bank details are accurate as they will be used to make any repayment of tax that may be due to you.

You should inform your Customs and Excise VAT Office of any error or change in these details. Please quote your registration number in all correspondence with Customs and Excise.

Your local office is

HM CUSTOMS AND EXCISE

DROITWICH VAT OFFICE
GOVERNMENT BUILDINGS
WORCESTER ROAD
DROITWICH
WORCESTERSHIRE
WR9 8BT

TEL: 01905 855600