

ΚΥΠΡΙΑΚΗ



ΔΗΜΟΚΡΑΤΙΑ

MINISTRY OF FINANCE
INLAND REVENUE DEPARTMENT
INCOME TAX OFFICE
LARNACA



T.I.C. 12081028

November 5, 1997

C E R T I F I C A T E

This is to certify that _____ LIMITED is registered in Cyprus under Registration Number _____ and as from the 2nd day of September, 1996 which is the date of its registration, is resident in Cyprus within the meaning of the double taxation convention between Cyprus and the United Kingdom and is liable to tax in Cyprus on its worldwide income according to section 28A of the Income Tax Law.

This certificate is issued at the request of the company's auditors

For the Commissioner of Income Tax
(Maria Potamitou)