

28 March 2006

To Whom it May Concern

Dear Sirs

Re: Construction Industry Tax Deduction - Certifying Document

We confirm that we are the user of a valid CIS5 Certificate as required by the above legislation and detailed below are the relevant details: -

- |                               |   |
|-------------------------------|---|
| 1) Name of Company            | Landcraft Projects Limited  |
| 2) Registered Office          | Unit 3, Mill Farm<br>St Mellons Road<br>Lisvane<br>Cardiff<br>CF14 0SH  |
| 3) Company Registration No. : | 02701013  |
| 4) CIS5 Certificate No.:      | 62040 14228 302   |
| 5) Certificate Issued By:     | Inland Revenue Construction<br>Industry Processing Centre   |
| 6) Certificate Valid From:    | 1st December 2005   |
| 7) Certificate Valid To:      | 30th November 2008  |
| 8) Nominated Bank Account:    | Barclays Bank Plc.<br>Cardiff Business Centre<br>Cardiff Group of Branches<br>P.O. Box No. 69<br>Cardiff<br>CF1 1SG<br><br>Sort Code: 20:18:15<br>Account No.: 70484083 |
| 9) VAT Registration No.:      | 542 9853 16   |

This letter meets all the requirements of a 'certifying document' and we look forward to receiving payments when due without deduction of tax.

Yours faithfully  
Landcraft Projects Limited

  
Barry A Upton  
Managing Director



LANDSCAPE, SPORTS &  
CIVIL ENGINEERING

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INVESTOR IN PEOPLE



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Registration No: 2701013