

TO WHOM IT MAY CONCERN

Dear Sirs

CIS - Certifying Document

This letter is provided as a certifying document containing details of the original CIS 5 (Company) certificate held by CPD Distribution plc at our head office at Hillsborough Works, Langsett Road, Sheffield S6 2LW.

CIS 5 (Company) Details

Company Name	CPD Distribution plc
Registered Office Address	Hillsborough Works, Langsett Road, Sheffield S
Company Registration No	01540271
CIS Certificate Number	86930 71606 102
Valid From / To	03/2005 – 02/2008
Bank Sort Code & Account Number	56-00-09 00206024
Bank Account Name and Address	National Westminster Bank plc,42 High Street, Sheffield S1 1QG

Photocopy of Certificate



Signed

Richard Monro, Company Secretary

Date

20th April 2005