

Guidance Notes for Transfer of Shares

Please complete the attached form if you wish to transfer your shares.
The numbers below relate to the attached form.

(1) Stamp Duty : If the transfer is liable to stamp duty, the completed stock transfer form must be submitted to an Inland Revenue Stamp Duty Office. Some types of transfer (for example, gifts) are exempt from stamp duty. Please see the back of the form for more details.

(2) Consideration Money : If shares are being transferred in exchange for cash, please state the amount of money being paid, otherwise write 'nil' (for example, if the transfer is a gift) or 'nominal' if the transfer is not exempt but is not liable to ad valorem stamp duty. Please see the back of the form for details about ad valorem stamp duty.

(3) Full Name of Undertaking : This is the name of the company in which the shares are held.

(4) Full Description of Security : This is the type of shares being transferred (for example, Ordinary shares of 20p).

(5) Words : The number of shares being transferred in words. }

(6) Figures : The number of shares being transferred in figures. }

(7) Transferor(s) Details

In the name(s) of : The full name(s) of the person(s) holding the shares as shown on the certificate(s), together with the full address of the first shareholder. If this relates to a deceased shareholder, please complete the full name and address of the deceased together with the full names of all the executors.

(8) A/C Designation : If you have an account designation, this will be shown on your share certificate as a series of up to eight characters after the name of the sole or first named shareholder (for example, John Smith **A/C 12345678**)

(9) Signature(s) of Transferor(s) : All shareholders, their attorney or personal representatives must sign here.

(10) Date : Enter the date the transfer was signed by the transferor. Any balance certificate resulting from this transfer will be sent to the first named transferor. Please note; if a stockbroker has sent this transfer on your behalf and has stamped the form any balance certificate will be sent to that stockbroker.

(11) Transferee(s) Details

Full Name(s) and Full Postal Address : Enter the details of the person(s) in whose name the shares are to be registered together with the address and postcode.

(12) A/C Designation : If applicable/ required, please enter the New designation up to a maximum of eight characters.

Note : Company Law considers it not to be good practice to register minors (under the age of 18) as members of a Company in their own name. It is recommended that the shares be registered in the name of a parent or guardian with a suitable designation, preferably the initials of the minor. You may wish to seek legal advice regarding the procedures for transferring or selling the shares in the future. **We are not knowingly permitted to register shares in the name(s) of minors.**

(13) Designation of New Share Certificates : The new share certificate will be sent to the first named transferee unless an alternative name and address is entered in the right hand box.

The Reverse of the Stock Transfer Form.

Form of Certificate Required where Transfer is Exempt from Stamp Duty : This certificate must be completed if the transfer is exempt from stamp duty.

(14) You must complete the category under which the transfer falls (for example, 'L' for a gift).

(15) Form of Certificate is required where the Transfer is not exempt but is liable to ad valorem Stamp Duty (£5 fixed duty payable) : This certificate must be completed if the transfer is not exempt but is not liable to ad valorem stamp duty. You should then send the form with the duty to the London Stamp Duty Office.

By the end of 2003, the Inland Revenue will no longer have the facility to stamp documents at all their local offices. All stock transfers currently stamped at local stamp offices, including those presented at the public counters are to be processed by a single location – London Stamp Office.

With immediate effect the Inland Revenue have requested that all stock transfers, except those that require formal adjudication, are sent direct to the London Stamp Office for stamping.

Where stock transfers require formal adjudication please continue to use your local stamp office.

If you require further advice in respect of stamp duty we recommend that you contact the Stamp Office Helpline on 0845 603 0135. For formal adjudications a list of Local Stamp Duty Offices is provided below.

<p>Belfast Stamp Office Third Floor Dorchester House 52-58 Great Victoria Street BELFAST BT2 7QE DX 2003 Belfast 2 Tel: 0289 050 5312/4/6 Fax: 0289 050 5130</p>	<p>Birmingham Stamp Office 5th Floor, Norfolk House Smallbrook Queensway BIRMINGHAM B5 4LA DX 15001 Birmingham 1 Tel: 0121 633 3313 Fax: 0121 643 8381</p>
<p>Bristol Stamp Office First Floor The Pithay All Saints Street BRISTOL BS1 2NY DX 7899 Bristol 1 Tel: 0117 927 2022 Fax: 0117 925 3599</p>	<p>Edinburgh Stamp Office Grayfield House Spur X 5 Bankhead Avenue EDINBURGH EH11 4AE DX 543303 Edinburgh 33 <i>DX mail for Edinburgh should be marked with a blue cross on the envelope</i> Tel: 0131 442 3161 Fax: 0131 442 3038</p>
<p>Manchester Stamp Office Upper 5th Floor Royal Exchange Exchange Street MANCHESTER M2 7EB DX 14430 Manchester 2 Tel: 0161 834 8020 Fax: 0161 834 9503</p>	<p>Newcastle Stamp Office 4th Floor, Weardale House Washington Tyne & Wear NE37 1LW DX 61021 Newcastle-Upon-Tyne Tel: 0191 261 1199 Fax: 0191 201 7392</p>
<p>Worthing Stamp Office Room 35 East Block Barrington Road WORTHING BN12 4XJ DX 3799 Worthing 1 Tel: 0190 350 8962 Fax: 0190 350 8953</p>	
<p style="text-align: center;">London Stamp Office Ground Floor South West Wing Bush House Strand LONDON WC2B 4QN Tel: 0207 438 7452/7252 Fax: 0207 438 7302</p>	