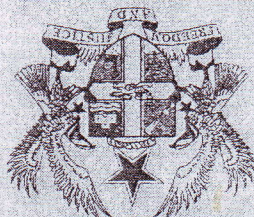


0021518

VAT SERVICE



VALUE ADDED TAX



CERTIFICATE OF REGISTRATION

* NUMBER 314V001316

This is to certify that

~~JILKK COMPANY LIMITED~~

has been duly registered as an
agent for VAT collection
under

THE VALUE ADDED TAX ACT 1998
(ACT 546)

Dated this 27th day of OCTOBER 99

COMMISSIONER



No. 64,607



REPUBLIC OF GHANA

Certificate of Incorporation

I hereby certify that the

JILKK COMPANY LIMITED

is this day incorporated under the Companies Code,
1963 (Act 179) and that the liability of its members is
limited

Given under my hand and official seal at
Victoriaborg, Accra, this 10TH day of NOVEMBER, 19 95.

A handwritten signature in dark ink, appearing to read 'J. A. Laar', written over a horizontal line.

for: Registrar of Companies, Ghana

No. 64,607

COMPANIES CODE, 1963



REPUBLIC OF GHANA

CERTIFICATE TO COMMENCE BUSINESS

I hereby certify that

JILKK COMPANY LIMITED

having complied with the provisions of Sections 27 and 28
of the Companies Code, 1963 is entitled to commence
business with effect from 14th November, 1995

Given under my hand at Accra this 14th day of
November, 19 95

A handwritten signature in dark ink, appearing to read 'A. A. Paul', written over a horizontal line.

Assistant Registrar of Companies