

FEDERAL INLAND REVENUE SERVICE

AUCHI INTEGRATED TAX OFFICE

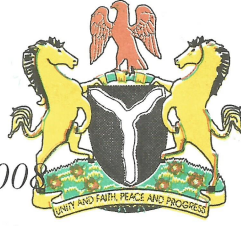
All Communication to be addressed to
the Chairman

Telephone:

File No:

Incorporation No:

Registration No: SS/AUV01312988-0001/03/2008



Former NNPC Building
Opp. Federal Road, Safety Office
Benin/Okene Express Road,
P.M.B. 075
Auchi, Edo State

Date:

26/06/2008

The Managing Director,
Lomien Multi Resource Ltd.,
50, Dova Street,
P.O.Box 70,
Ekpoma..

Dear Sir,

VALUE ADDED TAX IDENTIFICATION NUMBER

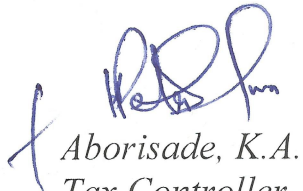
Further to your submission of Registration Form 001 for the above, please,
be informed that your VAT Identification Number as collection agent is
SS/AUV01312988-0001

Please, quote this number in all your correspondence with this Office and
always remember to file your monthly returns to avoid penalty and interest.

The certificate itself will be delivered to you after filing returns regularly for
a period of six months.

Thank you.

Yours faithfully,



Aborisade, K.A.
Tax Controller,
For: Chairman,
Federal Inland Revenue Service.