



INCORPORATED BY ROYAL CHARTER 11TH MAY 1880

Practising Certificate

This is to certify that

Kevin Wallace Nicholls FCA

is entitled to engage in Public Practice as a Chartered Accountant Given under the hand of the Chief Executive of The Institute of Chartered Accountants in England and Wales

Membership number

7091953

GIVEN UNDER THE COMMON SEAL
OF THE INSTITUTE OF CHARTERED ACCOUNTANTS
IN ENGLAND AND WALES

Members of Council

Chief Executive

09-August-2010