

Certificate of Incumbency

NAME OF COMPANY EVERTON ENTERPRISES LTD.

November 17, 1992

INCORPORATION DATE _____

COMPANY REGISTRATION NUMBER 72941

AUTHORIZED SHARE CAPITAL US\$50,000.00

CURRENT DIRECTORS

NAME

DATE OF APPOINTMENT

1 Mr. Hans Ulrich HESS

1 November 17, 1992

2 _____

2 _____

3 _____

3 _____

4 _____

4 _____

5 _____

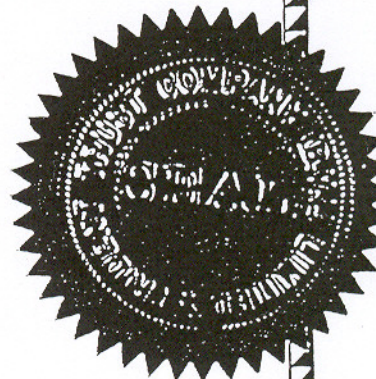
5 _____

WE, TRIDENT TRUST COMPANY (B.V.I.) LIMITED, ROAD TOWN, TORTOLA, BRITISH VIRGIN ISLANDS, BEING THE REGISTERED AGENT OF THE ABOVE COMPANY, HEREBY CERTIFY THAT ACCORDING TO OUR RECORDS THE ABOVE INFORMATION IS CORRECT.

ROAD TOWN, TORTOLA, B.V.I.

THIS 16th DAY OF November 1995

[Signature]
TRIDENT TRUST COMPANY (B.V.I.) LIMITED





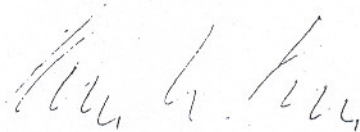
Specimen signatures

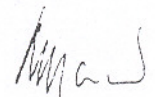
To be left free:			
(REF./Circ. int.):	Branch:		
E 201/36559/dy/cs	Zurich	0835	-699259-4

Name of the firm:	Everton Enterprises Limited
Business:	Holding and Administration of Assets
Registered Office:	BVI
Address (City, street, number):	c/o Bruppacher Hug & Partner, Rechtsanwälte, Postfach 186, 8702 Zollikon, Switzerland

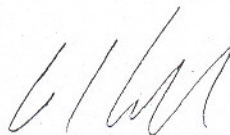
The persons named below are authorized to represent without restrictions the firm in its relations with Credit Suisse. Without limiting the generality of the foregoing, they are empowered to operate the accounts (including the safekeeping accounts) of the firm, to contract loans, to sign and endorse checks and bills, to pledge property by way of mortgages, and to sell, pledge or withdraw securities on behalf of the firm. Regardless of any changes published in the Register of Commerce or otherwise, the signatures below are valid until revoked by special notice to the Bank.

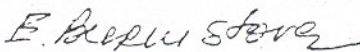
Full name of persons authorized to sign	Specimen of signatures	Form of signature (individually, jointly by two, collectively)
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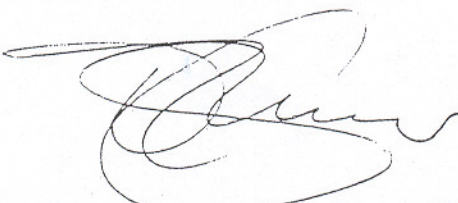
Hans U. Hess		individually
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Dr. C. Mark Bruppacher		individually
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Dr. Dieter Hug		individually
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Urs O. Kraft		individually
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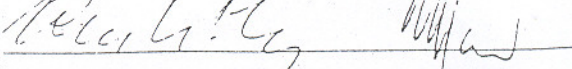
Ekaterina A. Bournistova		individually
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Marco Tanner		individually
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The undersigned firm authenticates the above signatures and confirms the signing powers indicated above. In addition, the firm approves the Bank's General Conditions and Safe Custody Regulations, especially the clause on Applicable Law and Legal Domicile (Article 14 of the General Conditions).

Cross the box and initial as appropriate:

<input type="checkbox"/> Annex to one or more existing forms/company signatures	Approval: _____
<input checked="" type="checkbox"/> Replaces all previous forms/company signatures	Approval: <u>ta</u>

Place and date: Zollikon, 23.1.1996 Signature of the Firm: 

Handwritten notes:
 201/36559
 Ch. Comm. 10

Handwritten note:
 U We

Hess Hans Ulrich

De : Zürich

CH-170.3.001.590-9	Amsola Investor AG Pfäffikon
CH-170.3.004.144-0	BOC Holding Building Contractor AG Zug
CH-020.3.001.568-0	Dalmex Holding AG Zollikon
CH-000.0.000.011-0	Everton Enterprises Limited Panama
CH-170.3.017.087-1	EWI Eastwest Interaction Zürich
CH-020.3.003.648-5	EWT East-West Textil AG Zollikon
CH-020.3.910.049-5	Getifix AG Zürich
CH-020.2.901.611-4	Hans U. Hess & Co Zumikon
CH-170.3.012.467-8	Hightec Matrix AG Zug
CH-020.3.003.755-8	Interadvo AG Zollikon
CH-020.3.913.891-1	Iscorp Institut. Investors Services AG Zollikon
CH-020.3.021.708-4	KGS Treuhand Consulting AG Zumikon
CH-350.3.003.668-2	Medina AG Chur
CH-170.3.017.189-9	Müller Handels AG Schweiz Risch
CH-053.3.006.247-8	Reag AG Kirchberg BE
CH-170.3.005.986-8	Tacit AG Kloten
CH-020.3.929.454-4	Zollicont Treuhand AG Zollikon

Marc BRUPPACHER apparaît également dans tous les RC des sociétés marquées en jaune.

On peut assurément dire que HESS Hans Ulrich est un pion de BRUPPACHER.

Bachmann Esther

De : Hochdorf

CH-170.3.017.189-9	Müller Handels AG Schweiz Risch
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Balestra Treuhand AG

De : Reinach BL

CH-320.3.047.586-2	Aquanika Mineralwasser AG Mels
CH-170.3.017.087-1	EWI Eastwest Interaction Zürich
CH-670.3.001.361-8	HR audit Wiedlisbach
CH-670.3.001.080-4	HR Brainpool Consult. Ltd Wiedlisbach
CH-670.3.001.148-2	InRenco Holding AG Basel
CH-660.0.838.995-5	Iwenta SA Zollikon
CH-217.1.000.254-1	Repechine Finance SA Zollikon
CH-020.3.027.081-5	Rocap InvestmentAG Zollikon
CH-660.0.850.995-4	Sofisu SA Zollikon
CH-020.3.029.019-7	Swissbow AG Zollikon
CH-170.3.005.986-8	Tacit AG Kloten
CH-217.1.000.255-6	Urbanic Finance SA Zollikon
CH-020.3.025.349-9	Zetenics AG Zug