# TABLE OF CONTENTS

COMPANY RECORDS

L.A.W.S. HELICOPTER LIMITED
Registration No.: 03775173

10 Norwich Street, London
EC4A 1BD

COMPANY-TYPE: Private Limited with share capital; Dissolved company.
DISSOLVED ON :May 24, 2005

INCORPORATION: May 17, 1999

ISSUED-CAPITAL: (GBP) 1

TOTAL-ASSETS: (GBP) 2,107,000

SHAREHOLDERS FUNDS: (GBP) 2,084,000

TABLE OF CONTENTS:
Accounts Description
Account Details
Growth Rate
Secretary, Directors and Advisors
Auditor and Banker
Parent Company (Companies)

LAST FILED ACCOUNTS: December 31, 2003

ACCOUNTS TYPE: Full Accounts

ACCOUNTS LODGED DATE: October 29, 2004

FYE: December 31

ANNUAL-RETURN: May 17, 2004
PROFIT AND LOSS ACCOUNT:
Date of Accounts          31/12/2003          31/12/2002

31/12/2001

| | 31/12/2003 | 31/12/2002 | 31/12/2001 |
|---|---|---|---|
| Pretax Profit | -574,000 | -451,000 | -409,000 |
| Capital Employed | 2,084,000 | 2,241,000 | 2,435,000 |
| Net Worth | 2,084,000 | 2,241,000 | 2,435,000 |
| Working Capital | 10,000 | -32,000 | -40,000 |

## BALANCE SHEET
### ASSETS:

| Date of Accounts | 31/12/2003 | 31/12/2002 | 31/12/2001 |
|---|---|---|---|
| Tangible Assets | 2,074,000 | 2,273,000 | 2,475,000 |
| Tot. Fixed Assets | 2,074,000 | 2,273,000 | 2,475,000 |
| Cash | 6,000 | 2,000 | 2,000 |
| Miscellaneous Current Assets | 27,000 | 23,000 | 4,000 |
| Other Cur. Assets | 33,000 | 25,000 | 6,000 |
| Total Cur. Assets | 33,000 | 25,000 | 6,000 |
| TOTAL ASSETS | 2,107,000 | 2,298,000 | 2,481,000 |

### LIABILITIES:

| Date of Accounts | 31/12/2003 | 31/12/2002 | 31/12/2001 |
|---|---|---|---|
| Creditors | 13,000 | 11,000 | 6,000 |
| Miscellaneous Current Liab. | 10,000 | 46,000 | 40,000 |
| Total Current Liabilities | 23,000 | 57,000 | 46,000 |
| TOTAL LIABILITIES | 23,000 | 57,000 | 46,000 |
| Called Up Share Capital and Sundry Reserves | 4,710,000 | 4,294,000 | 4,037,000 |
| Profit & Loss | | | |

```
 Account Reserve            -2,626,000        -2,053,000
-1,602,000
Shareholder Funds           2,084,000         2,241,000
2,435,000
NET ASSETS                  2,084,000         2,241,000
2,435,000
(total assets-total current liabilities)
```

RATIOS:

| Date of Accounts | 31/12/2003 | 31/12/2002 | 31/12/2001 |
|---|---|---|---|
| Pretax Profit / Capital Employed (%) | -27.54 | -20.12 | -16.80 |
| Pretax Profit / Assets (%) | -27.24 | -19.63 | -16.49 |
| Pretax Profit / Shareholders Funds(%) | -27.54 | -20.12 | -16.80 |
| Current Assets / Current Liabilities | 1.43 | 0.44 | 0.13 |
| Quick Assets / Current Liabilities | 1.43 | 0.44 | 0.13 |
| Shareholders Funds / Total Assets | 0.99 | 0.98 | 0.98 |

GROWTH RATES(%):

| | 2 Years | 3 Years | 4 Years |
|---|---|---|---|
| Total Assets | | -8 | -15 |
| Current Assets | | 32 | 450 |
| Current Liab. | | -60 | -50 |
| Capital Employed | | -7 | -14 |

CREDIT-RATING:
Year 0 = Dissolved
Year -1 = 41
Year -2 = 48
Year -3 = 32

CREDIT-LIMIT: No limit assigned or limit suspended - for reason see credit score

COMPANY SECRETARY:  Darren Indyke;  Attorney

DIRECTOR(S):

Peggy Watson Ugland; Accountant

AUDITOR:
Saffery Champness

BANKER: Royal Bank Of Scotland

PARENT:
        Laws Helicopter LLC

LOAD-DATE: June 1, 2005

STATE COURT SEARCHES


*** THIS DATA IS FOR INFORMATIONAL PURPOSES ONLY ***

SUPREME COURT CIVIL SUITS FOR NEW YORK COUNTY, NEW YORK


CASE-NAME:  SAIPHER-INDYKE, MICHELLE F. &  DARREN  K.  INDYKE
                 v.
            EAST RIVER HOUSING CORPORATION

STATUS:  DISPOSED ON 10/11/2000; SETTLED BEFORE TRIAL

ACTION:  OTHER TORTS

REQUEST FOR JUDICIAL INTERVENTION:  12/09/1998

NOTE OF ISSUE FILED:  11/18/1999

INDEX-NUMBER:  1021351998

JURY REQUESTED BY:  PLAINTIFF

JUDGE:  LEHNER, EDWARD H.

PLAINTIFF ATTORNEY:  SALZMAN INGBER & WINER

DEFENDANT ATTORNEY:  JOHN FEELEY, ESQ.

PERSONAL PARTICULARS

▓PERSON SUMMARY REPORT
▓Indyke, Darren K ▓301 E 66th St Apt 8D▓New York, NY 10021-6215▓County/-
FIPS: New York
▓
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▓▓▓Name Variation(s) As Found:
Indyke, Darren K          Source Document(s)
▓▓▓Address Variation(s):▓* * * ORIGINAL * * *

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█████████

        ▓Owner Indication▓▓▓* * * ORIGINAL * * *
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        Source Document(s)

        ▓* * * POSTAL STANDARD * * *▓▓███████████████████
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ATTRIBUTES:
▓Gender: Male▓▓▓▓Social Security Number(s):
098-54-8596      Source Document(s)
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Aircraft Owner:  0
Boat Owner:      0
SSN:     1
Weapon Permit:   0
Bankruptcy Petitioner:   0
Other Bankruptcy Party:  0
Judgment:        0
Debtor: 0
Creditor:        0
Executive:       0
Registered Agent:        0
▓ASSETS

Real Property

▨Property Address: ▮▮▮▮▮▮▮▮▮▮▮ CARBON▨-
Estimated Roll Certification Date: 09/01/2003▨Sale Price: $253,000▨-
Assessor's Parcel Number: 32C-21-F53▨Source Document(s)
▨ASSOCIATED ENTITIES
▨Indyke, Michelle S▨301 E 66th St▨New York, NY 10021-6205▨Source
Document(s)▨▨
SOURCES
▨All Original Sources
PA Tax Assessor Records - Carbon County  1      Source Document(s)
P-SRCH - Person Locator (Eastern Region 2)      1      Source Document(s)
▨▨Load Date: 06/26/2005
▨

June  23, 2005


LENGTH: 912 words

HEADLINE: THE BOSS WHO DISAPPEARED FROM HIS YACHT


 BODY:


    IN CORPORATE governance there are not always 'right' and 'wrong'
answers, writes Robert Wearing in Cases in Corporate Governance from Sage
(www.indiasage.com). The book compiles stories of nine companies that
tripped on the governance wire, including Enron and Barings, Parmalat and
Eurotunnel, WorldCom and BCCI. Don't expect easy solutions to the problems
identified in the case studies, warns the author about the book.

    Some common themes are outlined in the cases presented. For example,
"charismatic and powerful business leaders, companies experiencing rapid and
unsustainable rates of growth and unnecessarily complicated organisation".

    The purpose of the book, as Wearing explains is, "to provide some
insight into why corporate governance can break down and to look at what
might be done to remedy such situations".

    The author cites T. Clarke's view that there will never be a 'perfect'
system of corporate governance. "It is important that the most obvious
abuses will be outlawed, and loopholes closed, but the ingenuity of self-
interest will lead to the devising of new schemes to evade accountability."
Wearing highlights the need for a trade-off between too much regulation that
can inhibit wealth creation and too little regulation that can lead to
abuses. "Corporate governance regulation can claim to be successful if it
encourages a business environment where warning signals are picked up early
and appropriate action is taken quickly by the regulators."

    The first case is on Robert Maxwell and it opens with his disappearance
from his yacht, Lady  Ghislaine! Maxwell  used four methods to
misappropriate funds from the companies under his control, you'll learn. "He
pledged assets as security for additional loans", but instead of delivering
the assets to the lender, he would simply sell the assets for cash. "For
example, Berlitz language school was supposedly sold to a Japanese
publishing company, but the shares had previously been pledged as security

for loans from Swiss Volksbank and Lehman Brothers." For the other three methods and the eight remaining cases, you know where to look. Well written!

Brazil is like Captain Ahab

IN THE US, the Financial Accounting Standards Board (FASB) has suggested that the contingent conversion feature (CoCo) should not release companies from accounting for the potential EPS dilution caused by the shares underlying a convertible using an 'if-converted' method. That's how the first chapter in The Euromoney's International Equity Capital Markets Handbook 2005, distributed by Bharat Book Bureau (www.bharatbook.com), begins.

Under the International Financial Reporting Standards (IFRS) rules, issuers will have to bifurcate the bond and the option component of equity-linked instruments, writes Martin Fisch in 'The global convertible market: Recent trends and developments'.

Another chapter provides 'an overview of algorithmic trading'. Recent industry research has shown that there is still a large quantity of transaction costs that can be avoided via efficient algorithmic execution strategies, write Robert Kissell and Andrew Freyre-Sanders.

"But this requires investors to become more proactive in the process by specifying macro level execution strategies and micro-pricing schemes consistent with overall investment objectives," they add.

If all this seems too tough to comprehend, move over to the chapter on inflation, with a Moby Dick analogy included.

Captain Ahab was obsessed with hunting down the great white whale that had bitten off his leg. "Brazil's relationship with inflation is similar," writes Luiz Eduardo Franco de Abreu. "It has already attacked the country therefore Brazil is intent on eliminating it now at any cost."

Anthony C. H. Lok's piece is on 'China's emerging capital markets - global integration and domestic liberalisation' and it starts thus: "Due to the ad hoc experimental nature of China's capital market development over the past decade, there exists a bewildering variety of different Chinese equities."

Essential read, especially for the bewildered!

Get into the learning mode

APPRENTICES know and auditors would agree that the first month is crucial. An interesting book by K. Srinivasan, from Chakrath Consultants (chakrathks£yahoo.com) is not about accounting but selling - The First 30 Days of my Sales Career. In your initial days in this profession, you will suddenly realise the enormity of the learning required as sales professionals need to develop skills which span the entire spectrum of

business management capabilities, writes Rajeev Bakshi in his foreword. "These range from basic communication skills, to people management, to commercial and even marketing skills. It is an arduous and complicated learning process." That applies to CAs entering practice too.

"The new incumbent should get into the learning mode, ask questions and clarify any doubts," advises the author. For, "if you feel shy or hesitant, you will be the loser." Each day reveals its lessons to the eager 'Chinu' and the book has useful quotes and apt illustrations. The senior contributes a lot to the learning process in terms of different styles he or she adopts in the market, such as, "patience, aggression, flexibility, assertiveness, problem-solving, guidance, innovation," and so forth.

A book that can make you want to change your profession - from auditing to selling!

BooksOfAccount£TheHindu.co.in

JOURNAL-CODE: FBLN

LOAD-DATE: June 23, 2005

Corporate Practice Profiles Section


 DARREN  K.  INDYKE
J. Epstein & Co.
457 Madison Ave.
New York, New York
(New York County)

RESPONSIBILITIES: International Law;  Corporate Law;  Tax Law

ASSOCIATIONS: American Bar Association

ADMITTED: 1992

LAW-SCHOOL: Cornell University (J.D.)

COLLEGE: Colgate University (B.A.)

BORN: 1965

ISLN: 900990319

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Confidential  Due Diligence Report —FORUMS, LLC AND DARREN K. INDYKE

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VBUDHU

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