



**Excise and Stamp Taxes
Edinburgh Stamp Office**
Grayfield House, Spur X
5 Bankhead Avenue
Edinburgh
EH11 4BF

FAO Mr Andrew Hall
Sense - Sonic Limited
Colne Commercial Centre
Exchange Street
Colne
Lancashire
BB8 0SQ

Tel 0131 442 3161

Fax 0131 442 3038

www.hmrc.gov.uk

Date 5th February 2008
Our ref CS3204/LH/07
Your ref

DX 543303
Edinburgh 33

Dear Mr Hall,

"A"  Agreement dated 15th September 2003: Sense-Sonic Limited, S L Conn, A Dick (the Seller) and Elitesound Ltd, Sound Tonewear Limited and Web Sound Limited (the Buyers Group)

I refer to previous correspondence and telephone conversations in respect of the above document and to your request for a formal adjudication on the duty payable on the Agreement.

"B"  Over the last six months Mr. Brassington of the Buyers Group, who you point out are obligated under clause 13.2 of the Agreement to pay any and all Stamp Duty, have argued unsuccessfully against this office's assessments and have not submitted the Agreement for formal adjudication.

"C"  Further to your request for formal adjudication the Agreement has been examined by myself and passed to our Technical section who have also confirmed the Agreement is chargeable to Stamp Duty on account of the sale and purchase of an inter Company debt for £350,000 shown at clause 3 of the Agreement.

"D"  This office cannot force the Buyers Group or Sense-Sonic Ltd to pay the duty, but nevertheless duty is chargeable and a late payment penalty of £14,000 will be added to the duty of £14,000 (plus interest) when the Agreement is presented for stamping.

"E"  Accordingly, I refer you to Section 14 of the Stamp Act 1891 which prohibits the use of the Agreement for any purpose (such as the registration of ownership of assets or as evidence in civil proceedings) unless it is duly stamped. Under Section 14(4) the Agreement does not have to be stamped in order to be used in evidence in criminal proceedings.

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Director: David Hunter
Hall - FROM HMRC (4) (3)



"F" [REDACTED] It is therefore our fully considered view that the Agreement is chargeable with duty, that it is not duly stamped and that registrars, referees and courts should not register or accept the Agreement in evidence (other than in criminal proceedings) until it is duly stamped.

"G" [REDACTED] The Buyers Group's contentions over the past six months have been considered, but have not changed our view. Therefore, to continue to completion of the formal adjudication requires the payment of the duty as set out below, which I understand you do not wish to pay at this stage on account of the Buyers Group's obligation under clause 13.2 of the Agreement to pay any and all Stamp Duty.

Capital Loan

"I" [REDACTED] The Buyers Group's contention that the inter Company debt is a capital loan is not accepted. Although some capital loans can be exempt from duty, the Buyers Group has not supported its contention with any evidence that the £1333558.30 debt was a capital loan.

"J" [REDACTED] The information shown in the companies' financial statements for the year 2002 and 2003 and board minutes dated 19th June 2002 clearly refers to overdraft facilities and not a loan agreement.

"K" [REDACTED] The inter Company debt accounting records for Sense-Sonic Ltd and its subsidiary Leaf Technologies Ltd (the debtor) show the daily accrual of a trading debt and not a capital loan. The registered debenture dated 19th June 2002, referred to and approved in Sense-Sonic Ltd's and Galileo Innovation plc's respective board minutes dated June 2002, related to security given to the provider of Sense-Sonic Ltd's overdraft facility, Barclays Bank, by Galileo Innovation plc. Therefore, the Buyers Group's contention that the debenture was given in relation to a £1.33M capital loan from Sense-Sonic Ltd to Leaf Technologies Ltd in June 2002 is not accepted.

"L" [REDACTED] A capital loan agreement for the £1333558.30 together with a Sense-Sonic /Leaf Limited inter Company account showing movements in such a loan would be necessary to support a claim for exemption. No such agreement has been forthcoming in support of the Buyer's Group's contention, so the view will remain that this was a trading debt.

"M" [REDACTED] Stamp duty of £14000 is payable on the Agreement at the rate of 4% of the sum of £350000 apportioned to the inter company debt. A penalty of £14000 is also due for late presentation of the instrument together with Interest of £2765. Interest will continue to accrue until the document is presented for stamping and duty is paid.

"N" [REDACTED] The Agreement together with your payment of £30765.00 should be presented to this office so that formal adjudication under section 12(4) Stamp Act 1891 may be completed.

"O" [REDACTED] In the event that the Buyers Group is directed by a referee or court to seek clarification from this office on whether or not the Agreement is chargeable to Stamp Duty and whether it can be used in evidence for registration and/or dispute of ownership, it will receive the same considered view. If the referee or court requires a formal decision, this can only be achieved by adjudication and the Buyers Group will need to submit the Agreement together with payment.

"P" [REDACTED] Please quote my reference number shown in the heading to this letter when replying.

Yours sincerely
L. Hanratty
Les Hanratty
Higher Officer



**HM Revenue
& Customs**

**Excise, Stamps and Money Businesses
Edinburgh Stamp Office**
Grayfield House
Bankhead Avenue
Edinburgh
Lothian
EH11 4BF

Mr Andrew Hall
Sense Sonic Limited

Tel 0131 442 3192

Fax

www.hmrc.gov.uk

Date 29 October 2008
Our ref
Your ref

Dear Mr Hall

Stamp Act 1891 , S 14(4) and 17

I have now received our Solicitors advice on your question of stamp duty Chargeable on the Sale Agreement and whether the registering the assignment by the Patent Office without the sale agreement having been stamped is liable to a penalty under s.17

Our Solicitor agrees with our view that the Sale purchase agreement is chargeable to stamp duty and the agreement is liable to stamp duty in respect the inter company debt of £350,000. The onus is on the buyers group to show the inter company debt was loan capital as defined by S 78 FA 1986 .The information shown in the financial statements for the years 2002 and 2003 and the board minutes dated 19th June 2002 point to the inter company loan being a trade debt arising from an overdraft facility granted to Sense Sonic. In the absence of a loan agreement along with inter company accounts showing the movement of such loan funds we are entitled to view the debt of £350,000 as a trade debt and chargeable to stamp duty. The Sale Agreement should be presented to the stamp office along with payment of the duty penalty and penalty interest if formal adjudication is to be completed.

Our Solicitor also considers the Patent Office is in breach of Section 14 and is liable to penalty under s 17 of the stamp act 1891. HMRC are now considering whether a penalty is to be imposed for this infringement.

Yours sincerely

Les Hanratty
Higher Officer

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Letter to mr hall 29.10.08

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SCHEDULE 13

Section 112(3).

STAMP DUTY: INSTRUMENTS CHARGEABLE AND RATES OF DUTY

PART I

CONVEYANCE OR TRANSFER ON SALE

Charge

- 1 (1) Stamp duty is chargeable on a conveyance or transfer on sale.
- (2) For this purpose "conveyance on sale" includes every instrument, and every decree or order of a court or commissioners, by which any property, or any estate or interest in property, is, on being sold, transferred to or vested in the purchaser or another person on behalf of or at the direction of the purchaser.

Rates of duty

- 2 Duty under this Part is chargeable by reference to the amount or value of the consideration for the sale.
- 3 In the case of a conveyance or transfer of stock or marketable securities the rate is 0.5%.
- 4 In the case of any other conveyance or transfer on sale the rates of duty are as follows—

1. Where the amount or value of the consideration is £60,000 or under and the instrument is certified at £60,000	Nil
2. Where the amount or value of the consideration is £250,000 or under and the instrument is certified at £250,000	1%
3. Where the amount or value of the consideration is £500,000 or under and the instrument is certified at £500,000	2.5%
4. Any other case	3.5%

- 5 The above provisions are subject to any enactment setting a different rate or setting an upper limit on the amount of duty chargeable.

Meaning of instrument being certified at an amount

- 6 (1) The references in paragraph 4 above to an instrument being certified at a particular amount mean that it contains a statement that the transaction effected by the instrument does not form part of a larger transaction or series of transactions in respect of which the amount or value, or aggregate amount or value, of the consideration exceeds that amount.
- (2) For this purpose a sale or contract or agreement for the sale of goods, wares or merchandise shall be disregarded—
- in the case of an instrument which is not an actual conveyance or transfer of the goods, wares or merchandise (with or without other property);
 - in the case of an instrument treated as such a conveyance or transfer only by virtue of paragraph 7 (contracts or agreements chargeable as conveyances on sale);

and any statement as mentioned in sub-paragraph (1) shall be construed as leaving out of account any matter which is to be so disregarded.

Contracts or agreements chargeable as conveyances on sale

- 7 (1) A contract or agreement for the sale of—
- any equitable estate or interest in property, or
 - any estate or interest in property except—

^{"B"} CONTINUED

- (i) land,
- (ii) goods, wares or merchandise,
- (iii) stock or marketable securities,
- (iv) any ship or vessel, or a part interest, share or property of or in any ship or vessel, or
- (v) property of any description situated outside the United Kingdom,

is chargeable with the same *ad valorem* duty, to be paid by the purchaser, as if it were an actual conveyance on sale of the estate, interest or property contracted or agreed to be sold.

- (2) Where the purchaser has paid *ad valorem* duty and before having obtained a conveyance or transfer of the property enters into a contract or agreement for the sale of the same, the contract or agreement is chargeable, if the consideration for that sale is in excess of the consideration for the original sale, with the *ad valorem* duty payable in respect of the excess consideration but is not otherwise chargeable.
- (3) Where duty has been paid in conformity with sub-paragraphs (1) and (2), the conveyance or transfer to the purchaser or sub-purchaser, or any other person on his behalf or by his direction, is not chargeable with any duty.
- (4) In that case, upon application and upon production of the contract or agreement (or contracts or agreements) duly stamped, the Commissioners shall either—
- (a) denote the payment of the *ad valorem* duty upon the conveyance or transfer, or
 - (b) transfer the *ad valorem* duty to the conveyance or transfer.
- 8 (1) Where a contract or agreement would apart from paragraph 7 not be chargeable with any duty and a conveyance or transfer made in conformity with the contract or agreement is presented to the Commissioners for stamping with the *ad valorem* duty chargeable on it—
- (a) within the period of six months after the execution of the contract or agreement, or
 - (b) within such longer period as the Commissioners may think reasonable in the circumstances of the case,
- the conveyance or transfer shall be stamped accordingly, and both it and the contract or agreement shall be deemed to be duly stamped.
- (2) Nothing in this paragraph affects the provisions as to the stamping of a conveyance or transfer after execution.
- 9 The *ad valorem* duty paid upon a contract or agreement by virtue of paragraph 7 shall be repaid by the Commissioners if the contract or agreement is afterwards rescinded or annulled or is for any other reason not substantially performed or carried into effect so as to operate as or be followed by a conveyance or transfer.

PART II

LEASE

Charge

- 10 Stamp duty is chargeable on a lease.

Rates of duty

- 11 In the case of a lease for a definite term less than a year the duty is as follows—

1. Lease of furnished dwelling-house or apartments where the rent for the term exceeds £500	£5
2. Any other lease of land	The same duty as for a lease for a year at the rent reserved for the definite term

- 12 (1) In the case of a lease of land for any other definite term, or for an indefinite term, the duty is determined as follows.

apply to transfers prior to 1 December 2003. A copy of the manual is enclosed with this letter.

Referring to the Stamp Duty Manual, starting at page 100 is a section on "Transfers of Loan Capital". The inter-company debt clearly falls within the definition of "loan capital" at paragraph 4.378. The Stamp Duty Manual then explains that loan capital is in general exempt from payment of stamp duty at paragraph 4.381. There are then listed a number of exemptions to the blanket exemption (paragraph 4.383) and the inter-company debt clearly does not fall into any of these categories.

Thus the inter-company debt is believed to be excluded from consideration of stamp duty and the total consideration mentioned in C4 which is assessable for stamp duty purposes is reduced to £75000, which is below the threshold for payment of stamp duty. Thus C4 is and always was believed to have no stamp duty payable. Accordingly, C4 is admissible in evidence.

In relation to this issue, the Defendant has received from the Claimant a copy of an email from HMRC in which Mr Hanratty of HMRC indicates an opinion that the inter-company debt may attract stamp duty. This was sent by the Claimant to Mr Twyman of UKIPO and copied to Nicole Edmunds by Mr Hall's email of 30 July 2007. The Claimant's submissions to Mr Twyman (email of 30 July 2007) were also copied to Nicole Edmunds for completeness. The Claimant has not produced evidence to show what documents and representations were made to Mr Hanratty in order to receive this opinion.

The Defendant has subsequently received from Mr Hall (on behalf of a third party not a party to these proceedings) what Mr Hall purports to be a further email from Mr Hanratty confirming the opinion that stamp duty is payable, but this has been supplied in such a manner as to provide no authority that this email did indeed originate from Mr Hanratty. Again, Mr Hall has provided no evidence to show what documents and representations were made to Mr Hanratty in order to receive this opinion.

The Defendant has contacted Mr Hanratty but has been informed that, despite Mr Hall having written in respect of the Defendant's sale agreement, Mr Hanratty cannot release details of the representations and documents supplied by Mr Hall for assessment by Mr Hanratty. These opinions from Mr Hanratty therefore cannot be considered to be formal or binding assessments of stamp duty payable as the basis for the opinions cannot be shown.

The Defendant has therefore separately requested that HMRC make adjudication as to stamp duty payable on the sale agreement, having provided a full copy of the sale agreement to HMRC. The results of this adjudication have not been received at the time of writing.

It is thus requested that the issue of stamp duty on the sale agreement be deferred until (i) after a decision has been reached on Decline to Deal and (ii) after HMRC have replied to the Defendant's request for adjudication as to stamp duty payable thereon if any.

2. This issue is considered to be a question of admissibility, and as such the Defendant repeats its submissions above that this matter should be considered by the relevant tribunal after the matter of decline to deal has been resolved. However, by determining to wait until only a few weeks before the appointed

"A"
andrew hall

"B"
From: "Hanratty, Les (ESM Stamp Taxes)" <les.rpcsstampedinburgh@hmrc.gsi.gov.uk>
To: <mark.lund@tp.co.uk>
Cc: "Sense-Sonic Ltd" <contact@sense-sonic.net>
Sent: 28 September 2007 06:41
Subject: Transfer of Inter Company Debt

"C"
Dear Mr Lund,

Transfer of Inter Company Debt – Sense-Sonic Limited

I have been advised by Mr Hall that you hold the original sale agreement.

So that I may consider if the original agreement is liable to stamp duty will you please arrange to send it to this office for perusal. The document should be addressed for my attention to Edinburgh Stamp Office , Spur X Grayfield House, 5 Bankhead Avenue, Edinburgh EH11 4BF or by the DX system address , Edinburgh Stamp Office DX 543303 Edinburgh 33.

Yours faithfully

Les Hanratty
Tel 0131 442 3192

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17/08/2008

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^uA **andrew hall**

From: "Hanratty, Les (ESM Stamp Taxes)" <les.rpcsstampedinburgh@hmrc.gsi.gov.uk>
To: "Sense-Sonic Ltd" <contact@sense-sonic.net>
Sent: 11 October 2007 03:59

^uB Dear Mr Hall,

Sale Agreement : Sense- Sonic Ltd and Elite Sound Ltd / Tonewear Ltd and Websound Ltd

^uC Thank you for your email . I am sorry for not replying to your email of 18th September 2007.

I have received from Mr Lund a certified copy of the original agreement.

^uD I have examined the contents of the document together with all the copies of the Companies forms, letters and financial statements and can confirm that the inter company debt of £350000 shown on the agreement is chargeable to stamp duty.

^uE The contention that the inter company debt is a capital loan and exempt from stamp duty under Section 79 FA1986 is not agreed as there is no evidence from the copy balance sheet or the other financial statements to support the debt was a Capital Loan. I take the view that the inter company debt was a trading debt.

^uF The agreement is liable to duty of £10500.00 at the rate of 3% of the sum of £350,000. As the document is being presented late for stamping it will only be stamped subject to the penalty provisions of section 15 of the stamp act 1891. The penalty due is £10500 plus penalty interest which will accrue from 30 days after the date of signing until payment is received.

^uG Please note that the Agreement cannot be used for legal purposes (other than for evidence in criminal proceedings) unless it is stamped . Section 14 of the Stamp Act 1891 covers the production of documents in evidence for court proceedings

Yours sincerely

Les Hanratty

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^uA^v
andrew hall

From: "Hanratty, Les (ESM Stamp Taxes)" <les.hanratty@hmrc.gsi.gov.uk>
To: "Sense-Sonic Ltd" <contact@sense-sonic.net>
Sent: 04 December 2007 08:40
Subject: RE: Mr. Brassington - Glentronics Ltd

Dear Mr Hall

^uB^k
 I have not yet received a response from our policy adviser.

I regret I am unable to give you a date for completion of the adjudication of the document at this time.

As soon as I have received a response I will contact you.

Yours sincerely

Les Hanratty

From: Sense-Sonic Ltd [mailto:contact@sense-sonic.net]
Sent: 03 December 2007 14:11
To: Hanratty, Les (ESM Stamp Taxes)
Subject: Re:Mr. Brassington - Glentronics Ltd

Dear Mr. Hanratty,

Mr. Brassington has applied for a company voluntary arrangement to avoid paying his creditors (offering them 40p in the pound over 5 years).

He is bound by the sale agreement - clause 13.2 - to pay any and all Stamp Duty.

The Meeting of creditors is on 5th December 2007.

It would help my situation to get a claim in before 5th December.

Is there any chance that the Adjudication will be completed imminently?

The £32,000 would have a significant voting right and would block the sham CVA.

Yours sincerely

Andrew Hall

Sense-Sonic Ltd

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SENSE-SONIC LIMITED
(the "Company")

"A" [REDACTED] MINUTES of the Meeting of the Board of Directors of the Company held at
The Middlewood Way Tynering, on 19 June 2002
at 10.45 am/pm.

Present : Sir Anthony Jolliffe - Chairman
Andrew Luff
Melvyn Fairhurst
Richard Tadman
John Houldcroft

In attendance : Simon Bernard
Mark Warburton - Galileo Innovation plc

1. Chairman & Quorum

Sir Anthony was appointed Chairman of the Meeting and confirmed that a quorum was present and that a notice of the Meeting had been given to all the Directors.

2. Directors' interest

In accordance with Section 317 of the Act, the directors each declared, where applicable, their respective personal interests, including their interests as Directors and/or shareholders of any other company or party to any of the transactions outlined above. It was noted that pursuant to the Company's Articles of Association the directors were permitted to vote and to count as part of the quorum on all matters to be discussed notwithstanding their interests.

3. Purpose of the Meeting

The Chairman reported as follows:

- 3.1 [REDACTED] "B" that terms had been agreed between the Company and Galileo Innovation plc (the "Lender") regarding the putting into place of a cash deposit of £700,000 with Barclays Bank plc ("Barclays") by the Lender (the "Cash Deposit") to guarantee the Company's overdraft facility with Barclays Bank plc and of the Company giving the Lender security for the Cash Deposit. The purpose of the meeting was to consider and if thought fit to approve the execution of various documents by the Company in connection with the Lender providing the Cash Deposit and the Company giving security to the Lender.

3.2 It was reported to the Board that a cash deposit agreement would be entered into by the Company and the Lender (the "**Cash Deposit Agreement**") whereby the Lender would make available the Cash Deposit to the Company upon the terms and conditions set out therein.

3.3 The Chairman advised the Board that it was a condition precedent to the availability of the Cash Deposit that the Company enter into the Cash Deposit Agreement, and the following documents (together the "**Documents**"):

3.3.1 a debenture in favour of the Lenders (the "**Debenture**"); and

3.3.2 an agreement with Barclays relating to the terms and conditions on which the Cash Deposit is held ("**Deposit Agreement**").

3.4 The Chairman further advised the Board that an additional condition precedent to the availability of the Cash Deposit was the receipt by the Lender of a letter in the agreed form from Paul Davidson providing various undertakings to (a) transfer 5% of the entire issued share capital of the Company to the Lender for no consideration, (b) procure that the Company enters into a consultancy agreement with the Lender on the agreed terms, (c) procure that the Company grants warrants to the Lender in respect of 3% of the Company's entire issued share capital and (d) procure the appointment of Sir Anthony Jolliffe as a director of the Company.

3.4 Finally the Chairman confirmed that the primary purpose of the Meeting was to approve the terms of the Documents and the compliance by the Company with its obligations under the Documents.

4. Documents produced

4.1 The Documents were then produced at the Meeting and the terms of the Documents were carefully considered and it was noted generally that the Company was to undertake various liabilities and obligations in connection with them and that:

4.1.1 the Cash Deposit is repayable on demand by the Lender and no interest is payable by the Company on the Cash Deposit save in the event of default;

4.1.2 pursuant to the Debenture the Company would create both fixed and floating charges over all its property assets and undertaking both present and future to secure the repayment of all the obligations and liabilities owed by the Company to the Lender; and

4.1.3 pursuant to the Deposit Agreement, Barclays and the Lender would regulate how the Cash Deposit is held including the rate of interest payable and terms of repayment/withdrawal/application.

5. Execution and delivery of relevant documents

The Chairman reported that in order for the Documents to be entered into by the Company the Board must have formed its bona fide opinion that it is of commercial

benefit to enter into the Documents and that the entering into of the Documents was in the best interests of the Company. Accordingly the terms of the Documents were carefully considered and **IT WAS UNANIMOUSLY RESOLVED THAT:**

- 5.1 it was in the good faith and judgment of all the directors, so to assure the continuation and financial well being of the Company, for the commercial benefit, and in the best interests of the Company to enter into the Documents;
- 5.2 the execution and delivery of each of the Documents and the exercise by the Company of its rights and the performance by the Company of its obligations under the Documents would not contravene any provision of the Memorandum and Articles of Association of the Company or any agreement or any obligations of the Company;
- 5.3 the terms of the Documents be and are hereby approved;
- 5.4 any two directors or any director and the secretary of the Company be authorised to execute such of the Documents as required to be executed as deeds on behalf of the Company and if any Documents require execution under hand any director of the Company be authorised to execute the same under hand, in each case, with such amendments thereto as such officers shall in their absolute discretion think fit; and
- 5.5 any director or the secretary either singly or with another director be authorised on behalf of the Company to execute and do all such acts, deeds, documents, certificates and notices as he may consider expedient in connection with the execution or performance by the Company of the Documents or any other agreement or document in connection therewith.

6. **Filing**

The Secretary was instructed to complete appropriate entries in the books of the Company and arrange for all necessary forms and documents to be completed and filed with the Registrar of Companies within 15 days of the meeting.

7. **Conclusion**

There being no further business the meeting closed.

.....
Chairman



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Leaf Technologies

Leaf Technologies, the developer of electronic hearing devices, has been bought out of administration by SenseSonic of Macclesfield for £1m, saving 170 jobs. 11-Jul-2002

Leaf Technologies is to create 45 jobs at its factory in Newtownabbey to produce the new Conversor electronic hearing device for the partially deaf. 18-Oct-2001

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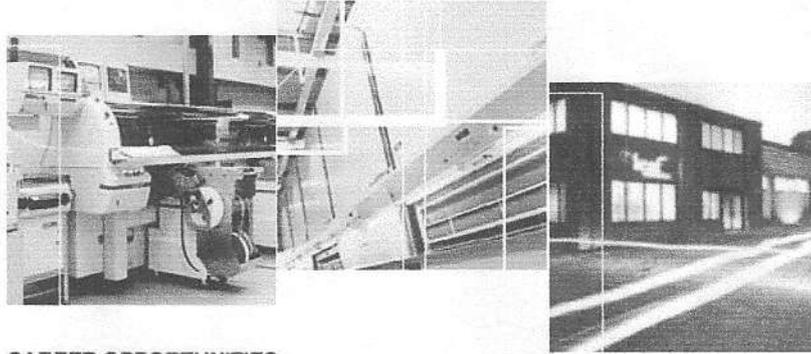
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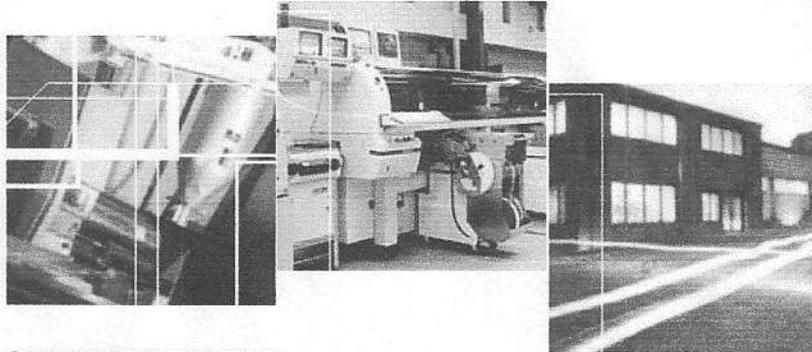
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between the parties. Under this scheme Leaf are able to draw down up to 80% on trade debts up to a maximum of £2,000,000. Under the conditions of the agreement Leaf and Sense-Sonic have entered into an unlimited unilateral guarantee with ESF. Leaf have also entered in to a debenture with ESF providing a fixed charge over all debts and a floating charge over the undertaking and assets.

2.2 *Review of any mortgages, debentures and other security, shares and other assets of the Group.*

SENSE-SONIC

There is one charge created by Sense-Sonic, a debenture containing a fixed and floating charge over the undertaking and assets in favour of Galileo. The Charge was created on 19 June 2002 in consideration of Galileo providing the cash deposit of £700,000 as security for Sense-Sonic's borrowings with Barclays Bank PLC referred to above. We anticipate that this security will be released following repayment of amounts due from Sense-Sonic to Barclays following Admission.

LEAF

We have been informed by management that other than those mentioned at 2.1 above there are no outstanding securities of any kind.

2.3 *Review of any intra-group loans and indebtedness*

"A" [REDACTED] We have been provided with a details of the inter-company account between Sense-Sonic and Leaf which, as at, 1 October 2002 showed that Sense-Sonic is owed £1,404,618.46 by Leaf. There is no formal documentation in place relating to this loan and in the absence of any agreement to the contrary it is repayable on demand.

We have also been provided with a balance sheet of an inter-company account between Galileo and Sense-Sonic showing a balance of £27,083.25 owing from Sense-Sonic to Galileo.

2.4 *Review of any HP, credit and other similar facilities, including details of payment terms and penalties.*

SENSE-SONIC

We have been provided with 3 lease purchase agreements between Sense-Sonic and Barclays Mercantile Business Finance Limited for the acquisition of 3 motor cars. The cars are:

- (a) two BMW 530 sports saloons, the monthly cost for each vehicle to Sense-Sonic is £1,322.06 (both agreements are for 2 years from September 2001); and
- (b) a BMW 525 sports saloon, the monthly cost to Sense-Sonic is £996.13 (this agreement is for a three year term from September 2001).

LEAF

We have been informed by management that there are only two photocopiers which are subject to hire purchase / lease purchase arrangements.

2.5 *Review of any guarantees, indemnities and surety obligations given by the Group.*

We have been informed by the Group that there are none.

"A" Sense Sonic Limited Balance Sheet

"B" As of September 30, 2002

ASSETS

Fixed Assets

Intangible Assets	1.00
Plant and Machinery	
Plant & Machinery - cost	31,230.51
Plant & Machinery - depreciatio	<u>-24,795.12</u>
Total Plant and Machinery	6,435.39

Office Equipment

Office Equipment - Cost	34,120.43
Office Equipment - Depreciation	<u>-10,177.00</u>
Total Office Equipment	23,943.43

Motor Vehicles

Motor Vehicles - Cost	203,313.33
Motor Vehicles - Depreciation	<u>-33,547.00</u>
Total Motor Vehicles	<u>169,766.33</u>

Total Fixed Assets 200,146.15

Current Assets

Other Current Assets

Stock	
Raw Materials	-286.02
Finished Goods	<u>57,599.80</u>
Total Stock	57,313.78

Other Debtors	1,006.00
Intercompany account - Leaf	1,402,830.60
Prepayments	<u>19,220.44</u>
Total Other Current Assets	1,480,370.82

Accounts Receivable

Euro Customers	50,783.91
USA CUSTOMERS	58,545.95
Debtors	<u>65,864.90</u>
Total Accounts Receivable	175,194.76

Current/Savings

Business Premium Account	42,000.00
Current Account	-1,632,633.01
Petty Cash	150.00
Total Current/Savings	<u>-1,590,483.01</u>

Total Current Assets 65,082.57

Current Liabilities

Accounts Payable	
Creditors	<u>472,990.97</u>
Total Accounts Payable	472,990.97

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Sense sonic Limited Leaf Intercompany Account

Type	Date	Num	Name	Memo	Split	Amount	Balance
Intercompany account - Leaf							
Bill	01/05/2002	41173/Pro Forma	K.E.R. Ltd.		Creditors	98.80	98.80
Bill	01/05/2002	41173/Pro Forma	K.E.R. Ltd.		Creditors	91.60	190.40
Bill	01/05/2002	41173/Pro Forma	K.E.R. Ltd.		Creditors	90.45	280.85
Bill	01/05/2002	41173/Pro Forma	K.E.R. Ltd.		Creditors	37.60	318.45
Bill	01/05/2002	41173/Pro Forma	K.E.R. Ltd.		Creditors	108.10	426.55
Bill	01/05/2002	41173/Pro Forma	K.E.R. Ltd.		Creditors	-0.02	426.53
Bill	24/05/2002	41184/25572 ProForma	S.P.S. Global	Sun Motor RF500TB-14415	Creditors	1,175.00	1,601.53
Bill	26/05/2002	40997/IN012128	Euroquartz Frequency Products	CPE05ABE - XTAL HC49T3W 24.031944MHz	Creditors	378.00	1,979.53
Bill	26/05/2002	40997/IN012128	Euroquartz Frequency Products	CPE06ABE - XTAL HC49T3W 24.101389MHz	Creditors	378.00	2,357.53
Bill	26/05/2002	40997/IN012128	Euroquartz Frequency Products	CPE10ABE - XTAL HC49T3W 24.065278MHz	Creditors	378.00	2,735.53
Bill	31/05/2002	41241	Realm Executive Services Limited	carriage	Creditors	10.00	2,745.53
Bill	31/05/2002	41242	Realm Executive Services Limited		Creditors	2,500.00	5,245.53
Bill	01/06/2002	41072/24961	Stontronics Limited	EPA-121DA-05 with output lead to be 5cm in le	Creditors	446.13	5,691.66
Bill	06/06/2002	41099/9945626	R S Components Limited	Stock no: 155-7800	Creditors	0.00	5,691.66
Bill	07/06/2002	41015/20493	Grainward Ltd.	Labels	Creditors	35.70	5,727.36
Bill	07/06/2002	41016/90058149	Varta Ltd	CBA01-AMM VH860F6 battery	Creditors	689.59	6,416.95
Bill	10/06/2002	41051/IN012347	Euroquartz Frequency Products	CPE01ABH 45M15AU5 filter XT000166	Creditors	112.50	6,529.45
Bill	10/06/2002	41051/IN012347	Euroquartz Frequency Products	CPE01ABK 44.545MHz XF001893	Creditors	80.00	6,609.45
Bill	10/06/2002	41100/1387180	R S Components Limited	carriage	Creditors	35.00	6,644.45
Bill	10/06/2002	41100/1387180	R S Components Limited	carriage	Creditors	10.00	6,654.45
Bill	11/06/2002	41034/ OP/026314	Serobex Limited	Stock no: 592-679, bought on behalf of Leaf	Creditors	43.19	6,697.64
Bill	11/06/2002	41034/ OP/026314	Serobex Limited	carriage	Creditors	12.00	6,709.64
Bill	11/06/2002	41167	Deff Polymers	PLB01ASE label nose cone	Creditors	231.00	6,940.64
Bill	12/06/2002	41062/Pro Forma	Eurodis Electronics UK	carriage	Creditors	10.00	6,950.64
Bill	12/06/2002	41062/Pro Forma	Eurodis Electronics UK	STN L 4030 HS BK	Creditors	1,833.96	8,784.60
Bill	12/06/2002	41144/90058213	Varta Ltd	Leaf Components	Creditors	175.00	8,959.60
Cheque	14/06/2002	BACS	Palann	Despatch Cost	Creditors	30.00	8,989.60
Cheque	14/06/2002	BACS	Leaf Payroll	Battery for Converter RX VH860F6 - Leaf Part	Creditors	112.50	9,102.10
Cheque	14/06/2002	BACS	Leaf Payroll	re June rent	Current Account	13,218.75	22,320.85
Cheque	14/06/2002	BACS	Leaf Payroll	factory payroll	Current Account	71,101.76	93,422.61
Cheque	14/06/2002	BACS	Leaf Payroll	payroll D Penney	Current Account	648.75	94,071.36
Cheque	14/06/2002	BACS	Leaf Payroll	payroll McCrea	Current Account	653.98	94,725.34
Deposit	14/06/2002		Leaf Payroll	payroll Kyle	Current Account	1,018.47	95,743.81
Deposit	14/06/2002		Leaf Payroll	BACS rej Penney	Current Account	-648.75	95,095.06
Deposit	14/06/2002		Leaf Payroll	payroll rej McCrea	Current Account	-653.98	94,441.08
Bill	14/06/2002	41243	Realm Executive Services Limited	payroll rej Kyle	Current Account	-1,018.41	93,422.67
Bill	17/06/2002	41101/9955836	R S Components Limited	Stock no: 206-0672	Creditors	516.48	93,939.15
Bill	17/06/2002	41101/9955836	R S Components Limited	Stock no: 294-205	Creditors	2.94	93,942.09
Bill	17/06/2002	41101/9955836	R S Components Limited	Stock no: 197-2596	Creditors	7.90	93,949.99
Bill	17/06/2002	41101/9955836	R S Components Limited	Stock no: 369-494	Creditors	6.90	93,956.89
Bill	17/06/2002	41101/9955836	R S Components Limited	Stock no: 218-8540	Creditors	17.00	93,973.89
Bill	17/06/2002	41101/9955836	R S Components Limited	Stock no: 218-8756	Creditors	27.18	94,003.07
Bill	17/06/2002	41101/9955836	R S Components Limited		Creditors	8.70	94,011.77

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Bill	Date	Account	Description	Debit	Credit	Balance
Bill	17/06/2002	41101/9955836	R S Components Limited			16.30
Bill	17/06/2002	41102/9956274	R S Components Limited			70.00
Bill	17/06/2002	41102/9956274	R S Components Limited			1.00
Bill	17/06/2002	41102/9956274	R S Components Limited			2.25
Bill	17/06/2002	41106/06429/02	European Leasing Plc			10,000.00
Bill	18/06/2002	41104/9957875	R S Components Limited			14.40
Bill	18/06/2002	41104/9957875	R S Components Limited			5.70
Bill	18/06/2002	41103/9957611	R S Components Limited			17.16
Bill	18/06/2002	41103/9957611	R S Components Limited			5.62
Bill	18/06/2002	41103/9957611	R S Components Limited			4.02
Bill	18/06/2002	41103/9957611	R S Components Limited			4.48
Bill	18/06/2002	41103/9957611	R S Components Limited			4.85
Bill	18/06/2002	41103/9957611	R S Components Limited			4.53
Bill	18/06/2002	41103/9957611	R S Components Limited			5.68
Bill	18/06/2002	41103/9957611	R S Components Limited			1.31
Bill	18/06/2002	41103/9957611	R S Components Limited			1.41
Bill	18/06/2002	41103/9957611	R S Components Limited			2.59
Bill	18/06/2002	41103/9957611	R S Components Limited			2.83
Bill	18/06/2002	41103/9957611	R S Components Limited			61.26
Cheque	19/06/2002	Trf	Wilson Auctioneers	51,700.00		155,936.96
Cheque	19/06/2002	Trf	HSEC plc	115,625.24		271,562.20
Cheque	19/06/2002	Trf	S L Conn Administrator	630,000.00		901,562.20
Bill	19/06/2002	41270/40038	Southern Circuits Limited			374.88
Bill	19/06/2002	41270/40038	Southern Circuits Limited			95.00
Bill	19/06/2002	41269/40037	Southern Circuits Limited			375.00
Bill	19/06/2002	41269/40037	Southern Circuits Limited			95.00
Bill	20/06/2002	41185	Sunrise Electronics Limited			4,567.50
Bill	20/06/2002	41185	Sunrise Electronics Limited			4,797.00
Bill	20/06/2002	41221/CredCard June	Expenses - Andrew Luff			542.80
Bill	20/06/2002	41304/CredCard June	Expenses - John Houldcroft			29.33
Bill	20/06/2002	41185	Sunrise Electronics Limited			912,438.71
Cheque	21/06/2002	Trf	Barclays	1,638.79		914,077.50
Bill	21/06/2002	41130/10843	Airtronics Limited			140,000.00
Bill	21/06/2002	41130/10843	Airtronics Limited			1,012.50
Bill	21/06/2002	41180	Primo Microphones GmbH			16.50
Bill	21/06/2002	41183	Resin Express Limited			1,372.10
Bill	21/06/2002	41183	Resin Express Limited			1,605.05
Bill	21/06/2002	41179	Low Power Radio Solutions Limited			881.25
Bill	21/06/2002	41179	Low Power Radio Solutions Limited			376.00
Cheque	21/06/2002	Trf	Barclays	8.84		1,059,349.74
Cheque	21/06/2002	Trf	Barclays	20,000.00		1,079,349.74
Bill	24/06/2002	41122/20526ProForma	Grainward Ltd.			62,500.00
Bill	24/06/2002	41122/20526ProForma	Grainward Ltd.			360.00
Bill	24/06/2002	41127/0964 Pro Forma	Avnet EMG Ltd			18.50
Bill	24/06/2002	41127/0964 Pro Forma	Avnet EMG Ltd			170.00
Bill	24/06/2002	41127/0964 Pro Forma	Avnet EMG Ltd			0.00
Bill	24/06/2002	41127/0964 Pro Forma	Avnet EMG Ltd			0.00
Bill	24/06/2002	41129/INT08178	Coilcraft UK Ltd			915.00

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Bill	24/06/2002	41129/IN/08178	Colicraft UK Ltd	carriage	Creditors	6.00	1,143,319.24
Bill	24/06/2002	41146/58451	ProfForma Varta Ltd	Battery for Converter RX VH860F6 - Leaf Part	Creditors	0.00	1,143,319.24
Bill	24/06/2002	41146/58451	ProfForma Varta Ltd	Battery for Converter VH860F6 with leads	Leaf Creditors	2,864.64	1,146,183.88
Bill	24/06/2002	41146/58451	ProfForma Varta Ltd	Battery for Converter VH860F6 already supplie	Creditors	0.00	1,146,183.88
Bill	24/06/2002	41145/90058446	Varta Ltd	Battery for Converter RX VH860F6 - Leaf Part	Creditors	225.00	1,146,408.88
Bill	24/06/2002	41145/90058446	Varta Ltd	Battery for Converter VH860F6 already supplie	Creditors	0.00	1,146,408.88
Bill	24/06/2002	41124/IN/012562	Euroquartz Frequency Products	XTAL HC49T3W 24.101389MHz - Leaf Code C	Creditors	420.00	1,146,828.88
Bill	24/06/2002	41124/IN/012562	Euroquartz Frequency Products	XTAL 42.978125MHz - Leaf Code CPE06ABJ	Creditors	0.00	1,146,828.88
Bill	24/06/2002	41126/IN/012578	Euroquartz Frequency Products	XTAL 42.978125MHz - Leaf Code CPE06ABJ	Creditors	420.00	1,147,248.88
Bill	24/06/2002	41125/IN/012577	Euroquartz Frequency Products	XTAL 44.545MHz XF001893 - Leaf code CPE0	Creditors	0.00	1,147,248.88
Bill	24/06/2002	41125/IN/012577	Euroquartz Frequency Products	XTAL HC49T3W 24.013194MHz - Leaf Code C	Creditors	0.00	1,147,248.88
Bill	24/06/2002	41125/IN/012577	Euroquartz Frequency Products	XtalHC49T3W 24.065278MHz - Leaf Code C	CPI Creditors	0.00	1,147,248.88
Bill	24/06/2002	41125/IN/012577	Euroquartz Frequency Products	XTAL HC49T3W 24.101389MHz - leaf Code C	Leaf Code C	0.00	1,147,248.88
Bill	24/06/2002	41125/IN/012577	Euroquartz Frequency Products	XTAL 42.821875MHz - Leaf Code CPE05ABJ	Creditors	168.00	1,147,416.88
Bill	24/06/2002	41125/IN/012577	Euroquartz Frequency Products	XTAL 42.89687MHz - leaf Code CPE10ABJ	Creditors	0.00	1,147,416.88
Bill	24/06/2002	41125/IN/012577	Euroquartz Frequency Products	XTAL 42.978125MHz - Leaf Code CPE06ABJ	Creditors	70.00	1,147,486.88
General Journal	24/06/2002	1073		Salary payment T Campbell and J Green	Current Account	106.83	1,147,593.71
General Journal	24/06/2002	1074		Payment of Leaf June Salaries	Current Account	21,818.01	1,169,411.72
General Journal	24/06/2002	1075		Leaf June Salaries	Current Account	42,026.06	1,211,437.78
General Journal	24/06/2002	1076		Leaf June Salaries	Current Account	8,295.29	1,219,733.07
Bill	24/06/2002	41170/AML1	ProfForma E-Tronics Ltd.	Metcal Solder TIP, Type SSC-701A	Creditors	290.00	1,220,023.07
Bill	24/06/2002	41170/AML1	ProfForma E-Tronics Ltd.	Metcal Solder TIP, Type SSC-722A	Creditors	290.00	1,220,313.07
General Journal	25/06/2002	1077		carriage	Creditors	7.95	1,220,321.02
Bill	26/06/2002	41128/0965	Pro Forma Avnet EMG Ltd	June Salary payments	Current Account	2,226.31	1,222,547.33
Bill	26/06/2002	41128/0965	Pro Forma Avnet EMG Ltd	IND 0805 82NH LQN21A82NJ - Leaf Part Code	Creditors	0.00	1,222,547.33
Bill	26/06/2002	41128/0965	Pro Forma Avnet EMG Ltd	IND 0805 181NH LQW2BHR18G01L - Leaf P	Creditors	0.00	1,222,547.33
Bill	26/06/2002	41174		Carriage	Creditors	15.00	1,222,562.33
General Journal	26/06/2002	1079		-SPLIT-	Creditors	1,104.50	1,223,666.83
General Journal	26/06/2002	1079		Intercompany account - Leaf	Creditors	-2,395.55	1,221,271.28
Bill	26/06/2002	41178		LR TX418F-S	Creditors	232.65	1,221,503.93
Bill	26/06/2002	41178		LR-RX2418F-5VS	Creditors	606.30	1,222,110.23
Bill	26/06/2002	41178		carriage	Creditors	21.15	1,222,131.38
Bill	26/06/2002	41174		Latan 9 NAT 0052	Creditors	1,621.50	1,223,752.88
Bill	26/06/2002	41174		LAtanmid 66 NAT 0061B	Creditors	789.00	1,224,551.88
Bill	26/06/2002	41174		Latanmid 6 NAT 0041B	Creditors	822.50	1,225,374.38
Bill	26/06/2002	41172		carriage	Creditors	2,538.00	1,227,912.38
Bill	26/06/2002	41168		Flexfire	Creditors	53.46	1,227,965.84
Bill	26/06/2002	41169		Zytel 1011 NC-10	Creditors	212.50	1,228,178.34
Bill	26/06/2002	41186		converter components	Creditors	700.00	1,228,878.34
Bill	26/06/2002	41236/Pro Forma		Crastin SK643 FR NC10	Creditors	1,634.08	1,230,512.42
Bill	26/06/2002	41236/Pro Forma		Evoprene G996 Black	Creditors	790.50	1,231,302.92
Bill	26/06/2002	41236/Pro Forma		Evoprene G993 Black	Creditors	3,084.25	1,234,387.17
Bill	26/06/2002	41217/3300338642	Avnet EMG Ltd	PHSTDA7050T/NE	Creditors	229.00	1,234,616.17
Bill	26/06/2002	41217/3300338642	Avnet EMG Ltd	Freight	Creditors	170.00	1,234,786.17
Bill	27/06/2002	41131/3300338782	Avnet EMG Ltd	IND 0805 82NH LQN21A82NJ - Leaf Part Code	Creditors	7.50	1,234,793.67
Bill	27/06/2002	41131/3300338782	Avnet EMG Ltd	IND 0805 181NH LQW2BHR18G01L - Leaf P	Creditors	360.00	1,235,153.67
Bill	27/06/2002	41131/3300338782	Avnet EMG Ltd		Creditors	0.00	1,235,153.67

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Bill	27/06/2002	41131/3300338782	Avnet EMG Ltd	Carriage Inwards	12.00	1,235,165.67	Creditors
Bill	27/06/2002	41123/IN012561	Euroquartz Frequency Products	XTAL 44.545MHz XF001893 - Leaf code CPE0	280.00	1,235,445.67	Creditors
Bill	27/06/2002	41123/IN012561	Euroquartz Frequency Products	XTAL HC49T3W 24.013194MHz - Leaf Code C	140.00	1,235,585.67	Creditors
Bill	27/06/2002	41123/IN012561	Euroquartz Frequency Products	XtalHC49T3W 24.065278MHz - Leaf Code CFI	0.00	1,235,585.67	Creditors
Bill	27/06/2002	41123/IN012561	Euroquartz Frequency Products	XTAL HC49T3W 24.101389MHz - leaf Code CI	140.00	1,235,725.67	Creditors
Bill	27/06/2002	41123/IN012561	Euroquartz Frequency Products	XTAL 42.89687MHz - leaf Code CPE10ABJ	10.00	1,235,735.67	Creditors
Bill	27/06/2002	41175	Leotronics	carriage	1,880.00	1,237,615.67	Creditors
Bill	27/06/2002	41175	Leotronics	YCF01AAA/1011SDX004D	3,196.00	1,240,811.67	Creditors
Bill	27/06/2002	41175	Leotronics	YCF01AAF/1013SDX006D	846.00	1,241,657.67	Creditors
Bill	27/06/2002	41175	Leotronics	YCF01ABZ/1012SDX005D	2,702.50	1,244,360.17	Creditors
Bill	27/06/2002	41176	Leotronics	YCF01AGW	58.76	1,244,418.93	Creditors
Bill	27/06/2002	41177	Leotronics	3000SU00001	30.55	1,244,449.48	Creditors
Bill	27/06/2002	41171	E P Moulding Limited	3987-2101	611.00	1,245,060.48	Creditors
Bill	27/06/2002	41171	E P Moulding Limited	40% talc filled ppph white	117.50	1,245,177.98	Creditors
Bill	27/06/2002	41188	Distributed Micro Technology Limited	carriage	189.00	1,245,366.98	Creditors
Bill	27/06/2002	41188	Distributed Micro Technology Limited	Cap B Tant	220.00	1,245,586.98	Creditors
Bill	27/06/2002	41188	Distributed Micro Technology Limited	Cap 1210	538.26	1,246,125.24	Creditors
Bill	27/06/2002	41166/15442	Burnett Polymer Engineering	39PWT00001AAE Handset Weight	667.01	1,246,792.25	Creditors
Bill	27/06/2002	41181	Realm Executive Services Limited	Expenses, two weeks ending 28/06/02	0.01	1,246,792.26	Creditors
Bill	27/06/2002	41166/15442	Burnett Polymer Engineering	Rounding diff.	-0.01	1,246,792.25	Creditors
Bill	27/06/2002	41176	Leotronics	Rounding diff.	238.81	1,247,031.06	Creditors
Bill	28/06/2002	41156/IN012650	Euroquartz Frequency Products	Euroquartz part no XT000166 Leaf Code CPE	56.70	1,247,087.76	Creditors
Bill	28/06/2002	41156/IN012650	Euroquartz Frequency Products	Euroquartz part no XT001894 Leaf CodeCPE0	107.73	1,247,195.49	Creditors
Bill	28/06/2002	41156/IN012650	Euroquartz Frequency Products	Euroquartz part no XF001893 Leaf Code CPE0	12.50	1,247,207.99	Creditors
Bill	28/06/2002	100397	Peter Earlam	carriage	760.70	1,247,968.69	Current Account
Bill	28/06/2002	41191/280602	Top Tech	conversor components	246.75	1,248,215.44	Creditors
Bill	28/06/2002	41202/8969076	R S Components Limited	205-0861 PVC Foam Sela BL 3x12mm	6.90	1,248,222.34	Creditors
Bill	28/06/2002	41232/280602	Top Tech	CIC01ARZ	1,143.16	1,249,365.50	Creditors
Bill	28/06/2002	41232/280602	Top Tech	CCA03AAA	592.20	1,249,957.70	Creditors
Bill	28/06/2002	41232/280602	Top Tech	CLE01AAA	56.40	1,250,014.10	Creditors
Bill	28/06/2002	41232/280602	Top Tech	CLEA20ACH	124.85	1,250,138.95	Creditors
Bill	28/06/2002	41232/280602	Top Tech	RS182AAA	9.40	1,250,148.35	Creditors
Bill	28/06/2002	41232/280602	Top Tech	RS225AAB	5.25	1,250,153.60	Creditors
Bill	28/06/2002	41232/280602	Top Tech	RS300AAA	7.05	1,250,160.65	Creditors
Bill	28/06/2002	41232/280602	Top Tech	RS362AAA	10.60	1,250,171.25	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS102AAA	63.00	1,250,234.25	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS122AAA	197.40	1,250,431.65	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS122AAA	112.80	1,250,544.45	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS183AAB	42.30	1,250,586.75	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS222AAA	70.50	1,250,657.25	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS243AAA	28.20	1,250,685.45	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS331AAA	42.30	1,250,727.75	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS333AAA	56.40	1,250,784.15	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS391AAA	14.10	1,250,798.25	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS472AAA	56.40	1,250,854.65	Creditors
Bill	28/06/2002	41231/07072002	Top Tech	RS472AAA	211.50	1,251,066.15	Creditors

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Bill	Date	Description	Debit	Credit	Balance
Bill	28/06/2002	41231/07/072002			84.60
Bill	28/06/2002	41231/07/072002			1,251,150.75
Bill	28/06/2002	41231/07/072002			14.10
Bill	28/06/2002	41231/07/072002			1,251,164.85
Bill	28/06/2002	41231/07/072002			70.50
Bill	28/06/2002	41231/07/072002			1,251,235.35
Bill	28/06/2002	41256			0.45
Bill	28/06/2002	41258			1,251,235.80
Bill	28/06/2002	41258			2,162.00
Bill	30/06/2002	41182/20601			1,253,397.80
General Journal	01/07/2002	1080			940.00
Bill	01/07/2002	41240/JA02033			1,254,337.80
Bill	01/07/2002	41240/JA02033			11,750.00
Bill	01/07/2002	41235/1207			1,266,087.80
Bill	01/07/2002	41249			1,291.05
Bill	01/07/2002	41250			1,267,378.85
Bill	01/07/2002	41276/0626197			422.77
Bill	01/07/2002	41276/0626197			1,267,801.62
Bill	01/07/2002	41278/34934			14.68
Bill	02/07/2002	41239/JA01JULY			1,267,816.30
Bill	02/07/2002	41239/JA01JULY			13,218.75
Bill	02/07/2002	41239/JA01JULY			1,281,035.05
Bill	02/07/2002	41239/JA01JULY			1,278.40
Bill	02/07/2002	41239/JA01JULY			1,282,313.45
Bill	02/07/2002	41239/JA01JULY			2,177.28
Bill	02/07/2002	41239/JA01JULY			1,284,490.73
Bill	02/07/2002	41237/15287			178.60
Bill	02/07/2002	41237/15287			1,284,669.33
Bill	02/07/2002	41233/Pro Forma			10.50
Bill	02/07/2002	41233/Pro Forma			1,284,679.83
Bill	02/07/2002	41260/34106101			189.00
Bill	02/07/2002	41261/pf1778			1,284,868.83
Bill	03/07/2002	41189/100150			348.92
Bill	03/07/2002	41190			1,285,217.75
Bill	03/07/2002	41190			1,268.40
Bill	03/07/2002	41192/dp0125			1,286,486.15
Bill	03/07/2002	41195			581.64
Bill	03/07/2002	41195			1,287,067.79
Bill	03/07/2002	41196/93438			14.10
Bill	03/07/2002	41228/6670			1,290,119.91
Bill	03/07/2002	41245/DP0127			3,384.00
Bill	03/07/2002	41245/DP0127			1,293,503.91
Bill	03/07/2002	41245/DP0127			66.87
Bill	03/07/2002	41245/DP0127			1,293,570.78
Bill	03/07/2002	41245/DP0127			1,351.25
Bill	03/07/2002	41245/DP0127			1,294,822.03
Bill	03/07/2002	41245/DP0127			548.74
Bill	03/07/2002	41245/DP0127			1,295,470.77
Bill	03/07/2002	41245/DP0127			3,150.47
Bill	03/07/2002	41190			1,298,621.24
Bill	03/07/2002	41190			1,410.00
Bill	03/07/2002	41192/dp0125			1,300,031.24
Bill	03/07/2002	41195			3,378.13
Bill	03/07/2002	41195			1,303,409.37
Bill	03/07/2002	41196/93438			14.10
Bill	03/07/2002	41228/6670			1,303,423.47
Bill	03/07/2002	41245/DP0127			1,182.40
Bill	03/07/2002	41245/DP0127			1,304,605.87
Bill	03/07/2002	41245/DP0127			175.00
Bill	03/07/2002	41245/DP0127			1,304,780.87
Bill	03/07/2002	41245/DP0127			9.50
Bill	03/07/2002	41245/DP0127			1,304,790.37
Bill	03/07/2002	41245/DP0127			5,784.66
Bill	03/07/2002	41245/DP0127			1,310,575.03
Bill	03/07/2002	41245/DP0127			520.76
Bill	03/07/2002	41245/DP0127			1,311,095.79
Bill	03/07/2002	41245/DP0127			3,400.00
Bill	03/07/2002	41245/DP0127			1,314,495.79
Bill	03/07/2002	41245/DP0127			1,630.00
Bill	03/07/2002	41245/DP0127			1,316,125.79
Bill	03/07/2002	41245/DP0127			-0.87
Bill	03/07/2002	41245/DP0127			1,316,124.92
Bill	03/07/2002	41279/34959			4,306.02
Bill	03/07/2002	41319/40255			1,320,430.94
Bill	04/07/2002	41238/DL040702			20.00
Bill	04/07/2002	41238/DL040702			1,320,450.94
Bill	04/07/2002	41234/PF00103			660.00
Bill	04/07/2002	41234/PF00103			1,321,110.94
Bill	04/07/2002	41234/PF00103			1,734.35
Bill	04/07/2002	41234/PF00103			1,322,845.29
Bill	04/07/2002	41234/PF00103			1,533.33
Bill	04/07/2002	41234/PF00103			1,324,378.62
Bill	04/07/2002	41234/PF00103			437.10
Bill	04/07/2002	41234/PF00103			1,324,815.72
Bill	04/07/2002	41234/PF00103			299.21
Bill	04/07/2002	41234/PF00103			1,325,114.93

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Bill	04/07/2002	41230/04072002	Top Tech	CFL01AAE	Creditors	723.18	1,325,638.11
Bill	04/07/2002	41230/04072002	Top Tech	RS153AAE	Creditors	7.05	1,325,845.16
Bill	04/07/2002	41230/04072002	Top Tech	RS122AAA	Creditors	7.05	1,325,852.21
Bill	04/07/2002	41216/420304	Anglia	LOW2BHN15NJO1L	Creditors	188.00	1,326,040.21
Bill	04/07/2002	41216/420304	Anglia	Carriage	Creditors	13.00	1,326,053.21
Bill	04/07/2002	41285/IN706804	Eurodis Electronics UK	Murata Chip ind 0805 220NH 5% taped	Creditors	175.00	1,326,228.21
Bill	04/07/2002	41285/IN706804	Eurodis Electronics UK	Delivery	Creditors	8.00	1,326,236.21
Bill	05/07/2002	41227/6701	Smurfit	1 x pallet of PPK01AEF - Avaya cases	Creditors	346.86	1,326,583.07
Bill	05/07/2002	41262/S0081399	ECM Electronics Ltd	components re Leaf	Creditors	159.24	1,326,742.31
Bill	05/07/2002	41263/002207 0001	Wearnes Cambion Ltd	components for Leaf	Creditors	64.27	1,326,806.58
Bill	08/07/2002	41229/90058756	Varta Ltd	55090201802 CELL NI-MH 1.2 VOLT 860 Mah	Creditors	1,374.75	1,328,181.33
Bill	08/07/2002	41229/90058756	Varta Ltd	55090201803 CELL NI-MH 1.2 VOLT 860 Mah	Creditors	1,298.38	1,329,479.71
Bill	09/07/2002	41226/20570 ProForma	Grainword Ltd.	Labels	Creditors	3,239.90	1,332,719.61
Bill	09/07/2002	41272/90058828	Varta Ltd	Battery NI-MH 1V/H860F6, F/Leads	Creditors	686.32	1,333,405.93
Bill	09/07/2002	41271/35016	Distributed Micro Technology Limited	EMK325F106ZHT	Creditors	220.00	1,333,625.93
Bill	09/07/2002	41271/35016	Distributed Micro Technology Limited	Delivery	Creditors	20.00	1,333,645.93
Cheque	10/07/2002	BACS	Leaf Technologies Limited	weekly payroll	Current Account	69,985.61	1,403,631.54
Cheque	10/07/2002	DirDeb	Leaf Technologies Limited	weekly payroll	Current Account	1,623.97	1,405,255.51
Bill	11/07/2002	41244/office 02-055	Tallion & Associates	valuation of leaf assets	Creditors	2,150.00	1,407,405.51
Bill	11/07/2002	41247/25169	Stontronics Limited	USA power lead	Creditors	0.00	1,407,405.51
Bill	11/07/2002	41247/25169	Stontronics Limited	EU power lead	Creditors	0.00	1,407,405.51
Bill	11/07/2002	41248/AB00019581	Lombard North Central plc	re sandretto plant	Creditors	19,000.00	1,426,405.51
Deposit	11/07/2002		Leaf Technologies Limited	transfer from Leaf bank account	Current Account	-4,000.00	1,422,405.51
Bill	12/07/2002	41251/10848	Airtronics Limited	Transf Airtronic -AIRS353	Creditors	1,637.50	1,424,043.01
Bill	12/07/2002	41251/10848	Airtronics Limited	Carriage	Creditors	90.00	1,424,133.01
Bill	12/07/2002	41252/270602	Top Tech	components Jul	Creditors	5,129.46	1,429,262.47
Bill	12/07/2002	41253/365	Radiatron Components Limited	components - Crosslea	Creditors	4,627.44	1,433,889.91
Bill	12/07/2002	41254/591855	Anglia	components	Creditors	1,546.01	1,435,435.92
Bill	12/07/2002	41255	Southern Circuits Limited	components	Creditors	940.00	1,436,375.92
Bill	15/07/2002	41287/90058935	Varta Ltd	PCB01AJW issue 2 - 16 off, PCB01AJX issue ;	Creditors	1,170.00	1,437,545.92
Bill	15/07/2002	41287/90058935	Varta Ltd	Cell NI-MH 1.2 Volt 860 mA	Creditors	1,105.00	1,438,650.92
Bill	17/07/2002	41361/40493	Southern Circuits Limited	PC Board	Creditors	563.20	1,439,214.12
Bill	17/07/2002	41414	Southern Circuits Limited	components	Creditors	651.36	1,439,865.48
Bill	19/07/2002	41321/3300343662	Avnet EMG Ltd	AVX0603YC104KAT2A	Creditors	60.00	1,439,925.48
Bill	19/07/2002	41321/3300343662	Avnet EMG Ltd	AVXTAJA105K016R	Creditors	125.00	1,440,050.48
Bill	19/07/2002	41321/3300343662	Avnet EMG Ltd	AVXTAJC226K016R	Creditors	90.00	1,440,140.48
Bill	19/07/2002	41321/3300343662	Avnet EMG Ltd	MC02238 861 14568	Creditors	22.40	1,440,162.88
Bill	19/07/2002	41321/3300343662	Avnet EMG Ltd	MC02238 861 15829	Creditors	15.20	1,440,178.08
Bill	19/07/2002	41321/3300343662	Avnet EMG Ltd	AVXCT3E-10A-W1-PF	Creditors	510.00	1,440,688.08
Bill	19/07/2002	41291/IN012966	Euroquartz Frequency Products	AVXCT3E-30C-W1-PF	Creditors	510.00	1,441,198.08
Bill	19/07/2002	41291/IN012966	Euroquartz Frequency Products	XT001317	Creditors	156.80	1,441,354.88
Bill	19/07/2002	41291/IN012966	Euroquartz Frequency Products	XT001321	Creditors	156.80	1,441,511.68
Bill	19/07/2002	41291/IN012966	Euroquartz Frequency Products	XT001318	Creditors	112.00	1,441,623.68
Bill	19/07/2002	41291/IN012966	Euroquartz Frequency Products	XT001322	Creditors	112.00	1,441,735.68
Bill	19/07/2002	41291/IN012966	Euroquartz Frequency Products	carriage	Creditors	12.50	1,441,748.18
Bill	19/07/2002	41317/IN012975	Euroquartz Frequency Products	XF002891	Creditors	246.40	1,441,994.58
Bill	19/07/2002	41317/IN012975	Euroquartz Frequency Products	XF002890	Creditors	246.40	1,442,240.98

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Bill	19/07/2002	41317/IN012975	Euroquartz Frequency Products	XT001316	Creditors	380.80	1,442,621.78
Bill	19/07/2002	41317/IN012975	Euroquartz Frequency Products	XT001320	Creditors	380.80	1,443,002.58
Bill	19/07/2002	41317/IN012975	Euroquartz Frequency Products	XF000914	Creditors	156.80	1,443,159.38
Bill	19/07/2002	41317/IN012975	Euroquartz Frequency Products	XF000908	Creditors	156.80	1,443,316.18
Bill	19/07/2002	41317/IN012975	Euroquartz Frequency Products	XT001319	Creditors	246.40	1,443,562.58
Bill	19/07/2002	41317/IN012975	Euroquartz Frequency Products	XT001323	Creditors	246.40	1,443,808.98
Bill	19/07/2002	41317/IN012975	Euroquartz Frequency Products	XF000897	Creditors	380.80	1,444,189.78
Bill	19/07/2002	41317/IN012975	Euroquartz Frequency Products	XF000882	Creditors	380.80	1,444,570.58
Bill	21/07/2002	41320/110592	Kinetic Pic		Creditors	0.00	1,444,570.58
Bill	22/07/2002	41213/3300340272	Avnet EMG Ltd	CTRO1ADY: PHSBWC33T1	Trans SOT23 NC Creditors	69.00	1,444,639.58
Bill	22/07/2002	41213/3300340272	Avnet EMG Ltd	CTRO1ADZ: PHSBFR92ATI	Trans SOT23 BFF Creditors	192.00	1,444,831.58
Bill	22/07/2002	41213/3300340272	Avnet EMG Ltd	CTRO1AEK: INFBS17P-E6327	Trans BFS171 Creditors	0.00	1,444,831.58
Bill	22/07/2002	41213/3300340272	Avnet EMG Ltd	CIC01ASA: PHSTDA050T-N3	IC SMD 8PIN T Creditors	230.86	1,445,062.44
Bill	22/07/2002	41213/3300340272	Avnet EMG Ltd	carriage	Creditors	7.50	1,445,069.94
Bill	22/07/2002	41215/3300339882	Avnet EMG Ltd	CTRO1AEK: INFBS17P-E6327	Trans BFS171 Creditors	93.90	1,445,163.84
Bill	22/07/2002	41215/3300339882	Avnet EMG Ltd	CIC01ASA: PHSTDA050T-N3	IC SMD 8PIN T Creditors	0.00	1,445,163.84
Bill	22/07/2002	41215/3300339882	Avnet EMG Ltd	carriage	Creditors	7.50	1,445,171.34
Bill	22/07/2002	41214/3300340555	Avnet EMG Ltd	CIC01ASA: PHSTDA050T-N3	IC SMD 8PIN T Creditors	347.14	1,445,518.48
Bill	22/07/2002	41214/3300340555	Avnet EMG Ltd	carriage	Creditors	7.50	1,445,525.98
Bill	22/07/2002	41316/90059089	Varta Ltd	Battery NIMH	Creditors	2,864.64	1,448,390.62
Cheque	23/07/2002	BACS	Deil Polymers	Components for Leaf	Current Account	3,065.79	1,451,456.41
Bill	23/07/2002	41314/IN711557	Eurodis Electronics UK	Darlington Arra PDIP 18.3 Cu	Creditors	153.00	1,451,609.41
Bill	23/07/2002	41314/IN711557	Eurodis Electronics UK	Darlington Arra PDIP 18.3 Cu	Creditors	927.00	1,452,536.41
Bill	23/07/2002	41314/IN711557	Eurodis Electronics UK	delivery	Creditors	8.00	1,452,544.41
Bill	24/07/2002	41307/IN013034	Euroquartz Frequency Products	45Mhz Filter 45M15AU5	Creditors	1,670.00	1,454,214.41
Bill	24/07/2002	41307/IN013034	Euroquartz Frequency Products	44.54 Mhz UM1	Creditors	972.00	1,455,186.41
Bill	24/07/2002	41307/IN013034	Euroquartz Frequency Products	freight	Creditors	35.00	1,455,221.41
Bill	26/07/2002	41324/190702	Applan Fasteners	fasteners	Creditors	5,405.00	1,460,626.41
Deposit	26/07/2002		Leaf Technologies Limited	re Applan Fasteners	Current Account	-5,405.00	1,455,221.41
Bill	28/07/2002	41344/280	J R Bann	Euro charger	Creditors	1,009.28	1,456,230.69
Bill	28/07/2002	41344/280	J R Bann	PSU conversion	Creditors	73.60	1,456,304.29
Bill	29/07/2002	41348/713286	Eurodis Electronics UK		Creditors	393.00	1,456,697.29
Bill	29/07/2002	41350/713288	Eurodis Electronics UK		Creditors	20.00	1,456,717.29
Bill	29/07/2002	41359/713287	Eurodis Electronics UK		Creditors	100.93	1,456,818.22
Bill	29/07/2002	41351/713289	Eurodis Electronics UK		Creditors	100.50	1,456,918.72
Cheque	29/07/2002	CHAPS	Abacus Polar Holdings Ltd		Current Account	83.00	1,457,001.72
Deposit	30/07/2002			Deposit	Current Account	-86,150.00	1,370,851.72
Deposit	30/07/2002			Deposit	Current Account	-7,000.00	1,363,851.72
Cheque	30/07/2002	CHAPS	A Anderson		Current Account	1,275.48	1,365,127.20
Cheque	30/07/2002	CHAPS	Lati UK Limited		Current Account	1,536.31	1,366,663.51
Cheque	30/07/2002	CHAPS	Grainword Ltd.		Current Account	2,414.05	1,369,077.56
Cheque	30/07/2002	CHAPS	A E Sloan		Current Account	2,494.80	1,371,572.36
Cheque	30/07/2002	CHAPS	Smurfit		Current Account	6,588.23	1,378,160.59
Cheque	30/07/2002	CHAPS	Lewmax		Current Account	215.97	1,378,376.56
Cheque	30/07/2002	AFTS	Leaf Payroll		Current Account	234.67	1,378,611.23
Cheque	30/07/2002	AFTS	Leaf Payroll		Current Account	822.00	1,379,433.23
Cheque	30/07/2002	AFTS	Leaf Payroll		Current Account	828.33	1,380,261.56

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Cheque	30/07/2002	AFTS	Leaf Payroll	Current Account	935.48	1,381,197.04
Cheque	30/07/2002	AFTS	Leaf Payroll	Current Account	944.70	1,382,141.74
Cheque	30/07/2002	AFTS	Leaf Payroll	Current Account	1,098.49	1,383,240.23
Cheque	30/07/2002	afts	Leaf Payroll	Current Account	965.61	1,384,205.84
Cheque	30/07/2002	afts	Leaf Payroll	Current Account	1,105.26	1,385,311.10
Cheque	30/07/2002	afts	Leaf Payroll	Current Account	1,148.74	1,386,459.84
Cheque	30/07/2002	afts	Leaf Payroll	Current Account	1,190.48	1,387,650.32
Cheque	30/07/2002	afts	Leaf Payroll	Current Account	1,514.17	1,389,164.49
Cheque	30/07/2002	afts	Eurodis Electronics UK	Current Account	1,672.20	1,390,836.69
Cheque	30/07/2002	afts	Leaf Payroll	Current Account	1,758.12	1,392,594.81
Cheque	30/07/2002	afts	Leaf Payroll	Current Account	2,072.43	1,394,667.24
Cheque	30/07/2002	afts	Leaf Payroll	Current Account	2,244.80	1,396,912.04
Cheque	30/07/2002	afts	ElectroMag	Current Account	3,679.89	1,400,591.93
Cheque	31/07/2002	chaps	Tekelec	Current Account	301.60	1,400,893.53
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	404.31	1,401,297.84
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	415.54	1,401,713.38
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	499.77	1,402,213.15
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	534.26	1,402,747.41
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	622.95	1,403,370.36
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	661.55	1,404,031.91
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	683.28	1,404,715.19
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	793.74	1,405,508.93
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	882.85	1,406,391.78
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	995.26	1,407,327.04
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	970.01	1,408,297.05
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	978.82	1,409,275.87
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,057.22	1,410,333.09
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,063.80	1,411,416.89
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,105.26	1,412,522.15
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,133.74	1,413,655.89
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,162.00	1,414,817.89
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,180.41	1,415,998.30
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,217.88	1,417,216.18
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,218.74	1,418,434.92
Cheque	31/07/2002	chaps	Grainword Ltd.	Current Account	1,291.05	1,419,725.97
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,329.14	1,421,055.11
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,385.22	1,422,440.33
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,387.84	1,423,828.17
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,390.63	1,425,218.80
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,400.41	1,426,619.21
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,462.88	1,428,082.09
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,468.22	1,429,550.31
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,469.08	1,431,019.39
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,534.28	1,432,553.67
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,651.97	1,434,205.64
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,813.78	1,436,019.42
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	1,858.39	1,437,877.81

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Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	2,295.21	1,440,173.02
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	2,398.93	1,442,571.95
Cheque	31/07/2002	chaps	Southern Circuits Limited	Current Account	2,593.82	1,445,165.77
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	2,691.87	1,447,857.64
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	2,924.00	1,450,781.64
Cheque	31/07/2002	chaps	JL Goor	Current Account	3,995.00	1,454,776.64
Cheque	31/07/2002	chaps	Dell Polymers	Current Account	8,279.47	1,463,056.11
Cheque	31/07/2002	chaps	FMG	Current Account	10,745.91	1,475,126.02
Cheque	31/07/2002	afits	Barclays	Current Account	15.00	1,475,141.02
Cheque	31/07/2002	chaps	Barclays	Current Account	23.00	1,475,164.02
Cheque	31/07/2002	chaps	Leaf Payroll	Current Account	271.60	1,475,435.62
Bill	01/08/2002	41333/90059295	Varta Ltd	Creditors	1,125.00	1,476,560.62
Bill	01/08/2002	41333/90059295	Varta Ltd	Creditors	1,062.50	1,477,623.12
Cheque	01/08/2002	CHAPS	Plastic Moulding Supplies	Current Account	117.27	1,477,740.39
Cheque	01/08/2002	CHAPS	KH Benz	Current Account	122.94	1,477,863.33
Cheque	01/08/2002	CHAPS	Springmasters	Current Account	195.17	1,478,058.50
Cheque	01/08/2002	CHAPS	Precision Devices UK Limited	Current Account	195.73	1,478,254.23
Cheque	01/08/2002	CHAPS	DEK International GmbH	Current Account	235.00	1,478,489.23
Cheque	01/08/2002	CHAPS	Compstock Electronics	Current Account	473.75	1,478,962.98
Cheque	01/08/2002	CHAPS	Top Tech	Current Account	972.90	1,479,935.88
Cheque	01/08/2002	CHAPS	PrimPac Limited	Current Account	2,194.43	1,482,130.31
Cheque	01/08/2002	CHAPS	Radiatron Components Limited	Current Account	12,025.54	1,494,155.85
Cheque	01/08/2002	CHAPS	Dynamic Details Inc.	Current Account	19,741.62	1,513,897.47
Cheque	01/08/2002	CHAPS	Harwin plc	Current Account	133.09	1,514,030.56
Cheque	01/08/2002	CHAPS	Tampo	Current Account	203.87	1,514,234.43
Cheque	01/08/2002	CHAPS	Stuma	Current Account	424.88	1,514,659.31
Cheque	01/08/2002	CHAPS	Surtech Distribution	Current Account	641.20	1,515,300.51
Cheque	01/08/2002	CHAPS	Distrupol	Current Account	1,481.50	1,516,782.01
Cheque	01/08/2002	Tf	Leaf Technologies Limited	Current Account	30,008.34	1,546,790.35
Cheque	01/08/2002	Tf	Leaf Technologies Limited	Current Account	50,000.00	1,596,790.35
Cheque	01/08/2002	Tf	Leaf Technologies Limited	Current Account	50,000.00	1,646,790.35
Bill	02/08/2002	41356/013182	Euroquartz Frequency Products	Current Account	50,000.00	1,696,790.35
Bill	02/08/2002	41356/013182	Euroquartz Frequency Products	Current Account	140.00	1,696,930.35
Cheque	02/08/2002	Tf	Leaf Technologies Limited	Creditors	70.00	1,697,000.35
Cheque	05/08/2002	Tf	Leaf Technologies Limited	Current Account	11,750.00	1,708,750.35
Bill	05/08/2002	41417	Eurodis Electronics UK	Creditors	16,935.10	1,725,685.45
Credit	07/08/2002	41424	Eurodis Electronics UK	Creditors	91.00	1,725,776.45
Credit	07/08/2002	41424	Eurodis Electronics UK	Creditors	-216.00	1,725,560.45
Bill	07/08/2002	41416	Eurodis Electronics UK	Creditors	-177.00	1,725,383.45
Bill	07/08/2002	41416	Eurodis Electronics UK	Creditors	127.35	1,725,510.80
Bill	07/08/2002	41416	Eurodis Electronics UK	Creditors	128.25	1,725,639.05
Bill	07/08/2002	41415	Eurodis Electronics UK	Creditors	114.00	1,725,753.05
Bill	07/08/2002	41415	Euroquartz Frequency Products	Creditors	36.45	1,725,789.50
Bill	07/08/2002	41415	Euroquartz Frequency Products	Creditors	29.16	1,725,818.66
Cheque	08/08/2002	Tf	Federal Office	Current Account	131.64	1,725,950.30
Cheque	08/08/2002	Tf	Fmg Electronics	Current Account	1,276.78	1,727,227.08

Sense-Sonic Limited
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Bill	Date	Account	Description	Component	Debit	Credit	Balance
Bill	08/08/2002	41412	Avnet EMG Ltd	components	510.00		1,727,737.08
Bill	09/08/2002	41394/717987	Eurodis Electronics UK	222215038101-PHI	24.20		1,727,761.28
Bill	09/08/2002	41394/717987	Eurodis Electronics UK	WCR080530KG-WEW	5.00		1,727,766.28
Bill	13/08/2002	41376/718281	Eurodis Electronics UK	AVX SMD Tant B-case 10% 10V 10UF	236.00		1,728,002.28
Bill	13/08/2002	41386/100311	Leaf Technologies Limited	Converter F2 charger unit	2,366.00		1,730,368.28
Bill	13/08/2002	41385	Eurodis Electronics UK	232218143398-PHI	20.50		1,730,388.78
Bill	13/08/2002	41385	Eurodis Electronics UK	232218143433-PHI	18.00		1,730,406.78
Bill	13/08/2002	41385	Eurodis Electronics UK	232218143241-PHI	18.00		1,730,424.78
Bill	13/08/2002	41385	Eurodis Electronics UK	232218143103-PHI	18.00		1,730,442.78
Bill	13/08/2002	41385	Eurodis Electronics UK	FA94-100RGCA-WEW	5.92		1,730,448.70
Bill	13/08/2002	41385	Eurodis Electronics UK	SR151C10KTA-AVX	24.00		1,730,472.70
Bill	14/08/2002	41377/18856	Eurodis Electronics UK	1/4 round trimpot 1 turn sealed 200	28.00		1,730,500.70
Bill	14/08/2002	41377/18856	Eurodis Electronics UK	1/4 round trimpot 1 turn sealed 1K	3.00		1,730,503.70
Bill	14/08/2002	41377/18856	Eurodis Electronics UK	Multifuse 60V 0.75A radial	65.00		1,730,568.70
Bill	14/08/2002	41377/18856	Eurodis Electronics UK	Network 9R's bussed conformal slit10	21.60		1,730,590.30
Bill	14/08/2002	41377/18856	Eurodis Electronics UK	AVX Lead MLCDE 100V COG 5% 2.5MMP 1	24.10		1,730,614.40
Bill	14/08/2002	41377/18856	Eurodis Electronics UK	1/4 round trimpot 1 turn sealed 250	127.35		1,730,741.75
Bill	15/08/2002	41380/100338	Leaf Technologies Limited	Converter F2	5,959.20		1,736,700.95
Bill	15/08/2002	41380/100338	Leaf Technologies Limited	Converter F2	820.40		1,737,521.35
Bill	15/08/2002	41379/100339	Leaf Technologies Limited	Converter F2 Euro Chn 02	1,489.80		1,739,011.15
Bill	15/08/2002	41379/100339	Leaf Technologies Limited	Converter F2 Euro Chn 05	2,461.20		1,741,472.35
Bill	15/08/2002	41379/100339	Leaf Technologies Limited	Converter F2 Euro Chn 04	1,640.80		1,743,113.15
Bill	15/08/2002	41379/100339	Leaf Technologies Limited	Converter F2 Euro Chn 01	6,153.00		1,749,266.15
Bill	15/08/2002	41379/100339	Leaf Technologies Limited	Converter F2 Euro Chn 07	410.20		1,749,676.35
Bill	19/08/2002	41389	Expenses - John Houldcroft	Barclaycard	904.41		1,750,580.76
Bill	20/08/2002	41425	Euroquartz Frequency Products	components	162.81		1,750,743.57
Bill	20/08/2002	41425	Euroquartz Frequency Products	components	50.22		1,750,793.79
Bill	22/08/2002	41443	Euroquartz Frequency Products	components	59.13		1,750,852.92
Bill	23/08/2002	41445	Eurodis Electronics UK	components	36.00		1,750,888.92
Bill	23/08/2002	41446	Eurodis Electronics UK	components	139.50		1,751,028.42
Bill	23/08/2002	41438	Euroquartz Frequency Products	components	334.00		1,751,362.42
Bill	23/08/2002	41439	Euroquartz Frequency Products	components	83.50		1,751,445.92
Bill	23/08/2002	41444	Leaf Technologies - in administration	components	3,691.80		1,755,137.72
Cheque	28/08/2002	CHAPS	Leaf Technologies Limited	Bank transfer	150,000.00		1,905,137.72
Cheque	28/08/2002	100479	J McKInstry	Current Account	350.00		1,905,487.72
Bill	28/08/2002	41487/013568	Euroquartz Frequency Products	19.55556MHz HC49T/10/10/30/ATF/B555	209.79		1,905,697.51
Bill	28/08/2002	41486/013567	Euroquartz Frequency Products	24.001389MHz HC49T/10/10/30/ATF/B555	17.01		1,905,714.52
Bill	28/08/2002	41485/013566	Euroquartz Frequency Products	24.048611MHz HC49T/10/10/30/ATF/B555	25.11		1,905,739.63
Bill	28/08/2002	41484/013548	Euroquartz Frequency Products	32.247500MHz UM-1 10/10/-10/30pF AT-3	162.81		1,905,902.44
Bill	28/08/2002	41483/013556	Euroquartz Frequency Products	44.545MHz UM1 10/10/-10+50/30pF 3 50 Ohm	42.93		1,905,945.37
Bill	28/08/2002	41482/721754	Eurodis Electronics UK	1/4 round trimpot 1 turn sealed 1K	12.00		1,905,957.37
Bill	28/08/2002	41482/721754	Eurodis Electronics UK	1/4 round trimpot 1 turn sealed 10K	31.00		1,905,988.37
Cheque	30/08/2002	100481	GMK Graphics	Current Account	58.75		1,906,047.12
Bill	30/08/2002	41455/100427	Leaf Technologies Limited	Converter F2 US Chamble USC	10,535.00		1,916,582.12
Bill	30/08/2002	41454/100426	Leaf Technologies Limited	Converter	19,565.00		1,936,147.12
Bill	04/09/2002	41478/B21196	Airtronics Limited	Transformer AIRS353	1,637.50		1,937,784.62
Bill	05/09/2002	41466/013741	Euroquartz Frequency Products	34.225000MHz UM-1/10/10/-10+50/30pF/AT3	63.18		1,937,847.80

Sense-Sonic Limited
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Bill	05/09/2002	41465	Euroquartz Frequency Products	40.750000MHz-1 10/10/-10+50/30pF/AT3 CPE Creditors	123.93	1,937,971.73
Bill	05/09/2002	41502	Euroquartz Frequency Products	32.250000MHz UM-1 10/10/-10+50/30pF/AT3 CI Creditors	50.22	1,938,021.95
Bill	05/09/2002	41501	Euroquartz Frequency Products	24.065278MHz HC49T/T/10/10/10/10/30/ATF/B555 Creditors	46.98	1,938,068.93
Bill	05/09/2002	41500	Euroquartz Frequency Products	24.087500MHz HC49T /10/10/10/10/30/ATF/B555 Creditors	81.00	1,938,149.93
Bill	05/09/2002	41499	Euroquartz Frequency Products	20.211111MHz HC49T /10/10/-10/10/30 B555 CP Creditors	63.18	1,938,213.11
Bill	06/09/2002	41480/100499	Leaf Technologies Limited	Converter F2 UK Channel B	86.32	1,938,299.43
Bill	06/09/2002	41480/100499	Leaf Technologies Limited	Converter F2 UK Channel C	1,035.84	1,939,335.27
Bill	06/09/2002	41479/100498	Leaf Technologies Limited	Converter F2 UK Channel D	517.92	1,939,853.19
Bill	06/09/2002	41479/100498	Leaf Technologies Limited	Converter F2 UK Channel A	86.32	1,939,939.51
Bill	06/09/2002	41472/013777	Euroquartz Frequency Products	32.750000MHz UM-1 10/10/-10+50/30pF/AT3 (Creditors	209.79	1,940,149.30
Bill	06/09/2002	41472/013777	Euroquartz Frequency Products	32.280000MHz UM-1 10/10/-10+50/30pF/AT3 (Creditors	59.13	1,940,208.43
Bill	10/09/2002	41509	Eurodis Electronics UK	Omron Relay SPCO 36 VDC	533.00	1,940,741.43
Bill	10/09/2002	41509	Eurodis Electronics UK	Omron Relay SPCO 36 VDC	1,148.00	1,941,889.43
Bill	10/09/2002	41509	Eurodis Electronics UK	Omron Relay SPCO 36 VDC	1,189.00	1,943,078.43
Bill	10/09/2002	41508	Eurodis Electronics UK	Omron Relay SPCO 36VDC	2,460.00	1,945,538.43
Bill	13/09/2002	41504	Leaf Technologies Limited	Converter F2 Euro Channel 09	2,979.60	1,948,518.03
Bill	13/09/2002	41503	Leaf Technologies Limited	Converter F2 Euro Chn 06	3,724.50	1,952,242.53
Bill	18/09/2002	41496	Leaf Technologies Limited	Converter F2 Euro CHN 09	744.90	1,952,987.43
Bill	20/09/2002	41496	Leaf Technologies Limited	Converter F2 Euro - Chn 08	3,724.50	1,956,711.93
Bill	24/09/2002	41517	Leaf Technologies Limited	Charger Converter DC & Jack Plugs	0.06	1,956,711.99
Bill	27/09/2002	41514	Leaf Technologies Limited	23.111111MHz HC49T 10/10/10/30/ATF/B555 Creditors	110.97	1,956,822.96
Bill	27/09/2002	41530	Euroquartz Frequency Products	Deposit from Leaf	486.00	1,957,308.96
Bill	27/09/2002	41529/100659	Leaf Technologies Limited	Current Account	7,449.00	1,964,757.96
General Journal	30/09/2002	1104	Leaf Technologies Limited	Adjustment to Leaf interco for stock items	-486,000.00	1,478,757.96
General Journal	30/09/2002	1124	Leaf Technologies Limited	Materials	-75,927.36	1,402,830.60
Bill	01/10/2002	41540	Leaf Technologies Limited	Creditors	1,787.76	1,404,618.36
Bill	01/10/2002	41541	Leaf Technologies Limited	Creditors	0.10	1,404,618.46
					<u>1,404,618.46</u>	<u>1,404,618.45</u>
					<u>1,404,618.46</u>	<u>1,404,618.46</u>

9 Tangible fixed assets

	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost			
Additions			
At 31 December 2002	<u>1,114,497</u>	<u>40,111</u>	<u>1,154,608</u>
	<u>1,114,497</u>	<u>40,111</u>	<u>1,154,608</u>
Depreciation			
Charge for the period			
At 31 December 2002	<u>160,453</u>	<u>11,549</u>	<u>172,002</u>
	<u>160,453</u>	<u>11,549</u>	<u>172,002</u>
Net book value			
At 31 December 2002	<u>954,044</u>	<u>28,562</u>	<u>982,606</u>

10 Stocks

	31 Dec 02 £
Raw materials	<u>429,629</u>

11 Debtors

	31 Dec 02 £
Trade debtors	
Prepayments and accrued income	
	<u>1,478,689</u>
	<u>38,336</u>
	<u>1,517,025</u>

12 Creditors: amounts falling due within one year

	31 Dec 02 £
Bank loans and overdrafts	
Trade creditors	
Amounts owed to group undertakings	
Other taxation and social security	
Accruals and deferred income	
	<u>1,056,288</u>
	<u>130,968</u>
	<u>1,467,379</u>
	<u>239,296</u>
	<u>196,379</u>
	<u>3,090,310</u>

"A"

Glentronics Limited (formerly Leaf Technologies Limited)
Financial statements for the period from 25 April 2002 to
31 December 2002

13 Related party transactions

During the year the company entered into transactions with other subsidiary undertakings. The transactions were as follows;

- * Sales to Conversor Limited - £36,699
- * Purchases from Conversor Products Limited - £59,586.

} DID NOT EXIST IN 2002.

14 Share capital

Authorised share capital:

		31 Dec 02
		£
1 Ordinary Class 1 shares of £1 each		1
		<u>1</u>
Allotted, called up and fully paid:		
	No	£
Ordinary Class 1 shares of £1 each		
	<u>1</u>	<u>1</u>

15 Reconciliation of movements in shareholders' funds

	31 Dec 02
	£
Loss for the financial period	
New equity share capital subscribed	(447,095)
Net reduction to funds	<u>1</u>
Closing shareholders' equity deficit	(447,094)
	<u>(447,094)</u>

"B"

16 Notes to the statement of cash flows

Reconciliation of operating loss to net cash outflow from operating activities

	Period from
	25 Apr 02 to
	31 Dec 02
	£
Operating loss	
Amortisation	(446,349)
Depreciation	(163,799)
Increase in stocks	172,002
Increase in debtors	(429,629)
Increase in creditors	(1,517,025)
	2,034,022
Net cash outflow from operating activities	<u>(350,778)</u>

9 Tangible fixed assets

	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost			
At 1 January 2003	1,114,497	40,111	1,154,608
Additions	21,978	4,964	26,942
At 31 December 2003	<u>1,136,475</u>	<u>45,075</u>	<u>1,181,550</u>
Depreciation			
At 1 January 2003	160,453	11,549	172,002
Charge for the year	239,068	19,950	259,018
At 31 December 2003	<u>399,521</u>	<u>31,499</u>	<u>431,020</u>
Net book value			
At 31 December 2003	<u>736,954</u>	<u>13,576</u>	<u>750,530</u>
At 31 December 2002	<u>954,044</u>	<u>28,562</u>	<u>982,606</u>

10 Stocks

	2003 £	2002 £
Raw materials	<u>524,360</u>	<u>429,629</u>

11 Debtors

	2003 £	2002 £
Trade debtors	1,169,882	1,478,689
Prepayments and accrued income	177,810	38,336
	<u>1,347,692</u>	<u>1,517,025</u>

12 Creditors: amounts falling due within one year

	2003 £	2002 £
Bank loans and overdrafts	768,969	1,056,288
Trade creditors	317,191	130,968
Amounts owed to group undertakings	-	1,467,379
Other taxation and social security	151,275	239,296
Accruals and deferred income	165,965	196,379
	<u>1,403,400</u>	<u>3,090,310</u>

Handwritten notes: "B" and "A" with arrows pointing to the 'Amounts owed to group undertakings' and 'Other taxation and social security' rows respectively.

13 Creditors: amounts falling due after more than one year

	2003	2002
	£	£
Amounts owed to group undertakings	<u>1,557,224</u>	<u>-</u>

14 Related party transactions

During the year the company entered into transactions with other subsidiary undertakings. The transactions were as follows;

- Sales to Conversor Limited - £36,699
- Purchases from Conversor Products Limited - £59,586.

LATER CLAIMED TO BE DORMANT

15 Share capital

Authorised share capital:

	2003	2002
	£	£
1 Ordinary Class 1 shares of £1 each	<u>1</u>	<u>1</u>

Allotted, called up and fully paid:

	2003		2002	
	No	£	No	£
Ordinary Class 1 shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

16 Reconciliation of movements in shareholders' funds

	2003	2002
	£	£
Profit/(Loss) for the financial year		
New equity share capital subscribed	27,414	(447,095)
Net addition/(reduction) to funds	<u>-</u>	<u>1</u>
Opening shareholders' equity deficit	27,414	(447,094)
	<u>(447,094)</u>	<u>-</u>
Closing shareholders' equity deficit	<u>(419,680)</u>	<u>(447,094)</u>

Andrew Hall

"A" [redacted]
From: "Debbie Cooke" <Debbie.Cooke@ipo.gov.uk>
To: <andrew.hall2@btconnect.com>
Sent: 03 April 2008 12:06
Subject: Re: use of an unstamped instrument

Dear Mr Hall,

"B" [redacted]
Further to your email of 27th March 2008, I can confirm that the document you have referred to as the sale agreement dated 15 September 2003 was sent as evidence of the assignment of the following IP rights:

"C" [redacted]
UK Patent - 2267412

"D" [redacted]
UK Trade Mark - 1488225

"E" [redacted]
UK Designs - 2027609 and 2022759

You may forward this e-mail to Mr Hanratty if you so wish.

Debbie Cooke

"F" [redacted] >>> andrew.hall2@btconnect.com 28 March 2008 00:48:22 >>>

Dear Mrs. Cooke,

"G" [redacted]
As Registers Manager at UK IPO you are aware of all registrations of change of proprietorship made by patent agents in the name Tonewear Ltd.

"H" [redacted]
Would you please confirm, for the benefit of HM Revenue & Customs, the number of registrations UK IPO has received which depended upon the 15-09-2003 sale and purchase agreement between Sense-Sonic Ltd et al and Tonewear Ltd et al?

I take it to be four:

GB2267412 - UK Patent

1488225 - UK Trade Mark

2027609 - UK Design

2022759 - UK Design

Please copy your confirmation to:

Andrew Hall

From: "Debbie Cooke" <Debbie.Cooke@ipo.gov.uk>
To: <andrew.hall2@btconnect.com>
Sent: 12 February 2008 07:42
Subject: Telephone call

Dear Mr Hall,

I am writing further to our telephone conversation on Friday in which we discussed the content of my letter dated 5th February 2008. You asked whether I would consider amending paragraph six of my letter as you felt that this raised some uncertainty as to whether the supporting document filed by Wilson Gunn M'Caw was an agreement or an assignment.

I have considered this further and do not feel that there is any need to make an amendment. The sentence, when read as a whole, makes it clear that we accept the sale agreement is not an assignment and we acknowledge that clause 4.5 requires Sense-Sonic Limited to assign the patent to Tonewear Limited. This makes it quite clear that we view the document to be an agreement and I do not feel that there is any need for further clarification of this paragraph. I will not, therefore, be issuing an amended letter.

It was clear from our conversations on Thursday and Friday of last week that you were unhappy with my decision. As we discussed over the phone, you may ask for a review of this decision by a senior officer. Any request for such a review should be made in writing by 4th March 2008.

Regards

Debbie

Debbie Cooke
Registers Manager
Finance Directorate
Tel: 01633 814140

andrew hall

"A"
From: "Maureen Blair" <Maureen.Blair@begbies-traynor.com>
To: "Andrew Hall" <andrew.hall2@btconnect.com>
Sent: 06 October 2006 06:47
Subject: RE: Sense-Sonic Ltd

"B"
 I have spoken to Mark Lund in the absence of Stephen Conn.
 The sale agreement we had was to sell whatever interests the liquidator had in the IPR's. However, title does not pass unless an Assignment is entered into and does not think an Assignment was done but will get his files from archive and check. This will take some time.

Maureen

"C"

From: Andrew Hall [mailto:andrew.hall2@btconnect.com]
Sent: 06 October 2006 14:24
To: Maureen Blair
Subject: Sense-Sonic Ltd
Importance: High

Dear Maureen,

"D"
 Further to our conversation, please ask Stephen Conn to give his permission for Mark Lund to confirm whether or not an assignment was entered into with Jeremy Brassington's company Conversor Products Ltd on 14th January 2005 as claimed at the Singapore Patent Office.

Here is the evidence I have found of such a claimed assignment:

http://designsearch.ipos.gov.sg/eDSearch/designSearch_Servlet?DN=DU20020130900E&Ops=GetDesignDetails&W=YES

No such assignment could be legally made. I never assigned such rights in the first place, and Stephen Conn could not make such a sweeping assignment.

It is my understanding that no assignment of Intellectual Property Rights was ever made and that clause 4.5 of the 15-09-03 sale agreement was never followed through.

Please have Stephen Conn give his consent for Mark Lund to confirm whether or not any such assignment has been made.

Please get back to me by return.

Yours sincerely,

Andrew Hall

This message has been scanned for viruses by MailControl, a service from BlackSpider Technologies.

15/08/2008

383

"A"
andrew hall

From: "James Robey" <james.robey@wilsongunn.com>
To: "Sense-Sonic Ltd" <contact@sense-sonic.net>
Sent: 26 June 2007 08:56
Subject: Sense-Sonic Limited

Dear Sirs,

We refer to your e-mail of 19 June 2007.

Regarding ownership of files, we adopt the position of the Chartered Institute of Patent Attorneys. That is, files assembled for our internal use remain our property at all times whether or not work is current or is our responsibility. Where file contents are required by the client or any third party we may supply a copy of the files, subject to payment of our charges for extraction, copying, delivery and any other expenses.

"B"
 In the present situation we understand that the files you wish to see relate to rights which have been sold to Conversor Products Limited, the current registered proprietor of those rights. Where ownership of rights or pending applications are transferred it is normal for any related files to transfer to the new owner with the rights or applications. Whilst we note your comments in relation to clause 9.2 of a sale agreement, we do not have, and have never had, a complete copy of that agreement. We have therefore contacted Conversor Products Limited to seek its consent to our providing you with a copy of files, and it has declined to give consent.

As there is an evident dispute between you and Converser Products Limited, we cannot make a copy of any files available until that dispute is resolved or an order is made by a relevant authority that we disclose their contents. We note that you have sought an order from the UK Intellectual Property Office.

Yours faithfully,

WILSON GUNN
 Patent & Trade Mark Attorneys
 Birmingham, London, Manchester
 England

Manchester Tel: +44 (0) 161 827 9400, London Tel: +44 (0) 207 242 2631
 Manchester Fax: +44 (0) 161 832 4905, London Fax: +44 (0) 207 242 0075
 Web: www.wilsongunn.com

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17/08/2008

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Begbies Traynor
Elliot House
151 Deansgate
Manchester
Lancashire
M3 3BP

Our ref RBT/B.1336-11
Direct tel 020 7360 8112
Direct fax 020 7360 6331
E-mail robin.tutty@ngj.co.uk
Your ref
Date 2 September 2004

For the attention of Stephen Conn and Andrew
Dick
By Fax and Post

Dear Sirs

SENSE-SONIC LIMITED (IN ADMINISTRATIVE RECEIVERSHIP) ("THE COMPANY")
JOINT ADMINISTRATIVE RECEIVERS: STEPHEN CONN AND ANDREW DICK

We act for Glentronics Limited (formerly Leaf Technologies Limited) and its associated companies, Elitesound Limited, Tonewear Limited and Websound Limited (the "Buyers").

"A" → We refer to clause 4.5 of the Sale and Purchase Agreement dated 15 September 2003 ("the Agreement") relating to the sale of certain assets belonging to the Company to the Buyers. This states that, following completion of the Agreement, the Administrative Receivers shall *"execute and deliver such documents...and do such further acts as shall be reasonably necessary to vest in the Buyers such right, title and interest as the [Company] may have to the assets transferred to the Buyers in accordance with the terms of the Agreement"*.

Our client's patent agents are in the process of registering the transfer of intellectual property rights from the Company to Tonewear Limited (now Conversor Products Limited). It may be that the patent agent will require further documentation from our client in order to complete the registration and, therefore, we may need to request that you execute further documents which we could then pass on to the patent agents. "B"

Accordingly, we should be grateful if you would give us at least 28 days prior notice of any intention which you might have to apply for the discharge of yourselves as Administrative Receivers of the Company. "C"

We should be grateful if you would confirm by return that you will notify us of any such intention.

Yours faithfully

Nicholson Graham & Jones

c.c. *Jeremy Brassington*
James Robey - Wilson Gunn M'Caw

This request contains a series of inaccurate and misleading suppositions. The Bulldog situation has been more than adequately explained in previous correspondence and the requests for disclosure are totally unrelated to the current proceedings.

9. Disclosure requested of: Begbies Traynor re Communications with Bulldog

Elitesound Ltd acquired the intercompany debt owed by Leaf Technologies to Sense Sonic Ltd on 15th September 2003. The intercompany debt was repaid on 15th September 2003. Elitesound then made an advance of £1,333,558.30 under the terms of a secured debenture to Leaf Technologies.

Regarding the assignment of the IPR, the former MD of Leaf Technologies was instructed by Jeremy Brassington of Conversor Products Limited in September 2003 to deal with the administration of the assignment of the IPR to Conversor Products Ltd. He was removed from office by Jeremy Brassington in November 2003 and Jeremy Brassington became the Executive director of the business. Jeremy Brassington then instructed Patent Agents to do everything necessary with regard to assignment of the IPR and the change of name of Tonewear Ltd to Conversor Products Ltd. This was done during the course of 2004 and early 2005 as recorded in the public register in relation to those rights as follows:-

- Trade Mark Assignment registered on 17th September 2004
- GB2267412 assignment dated 15th September 2003
- Danish Patent assigned 20th April 2005
- German Patent assigned 18th February 2005
- UK design registration assigned 19th March 2005
- Singapore design registration assigned 14th January 2005
- US Patent assigned November 5th 2004.

All of these entries are available for inspection on the appropriate public registers and thus no further disclosure is deemed relevant to the current proceedings.

The documentation for the assignment of the Austrian and French Parts of the European Patent were never completed as the Opposition to the European Patent by Oticon A/S was successful and the European Patent was revoked despite vigorous defence by Conversor Products Limited.

10. Disclosure requested of: Companies House re company accounts.

This is virtually a repetition of 3 above and for the same reasons as stated in 3 above is irrelevant to the current proceedings.

11. Disclosure requested of: Addleshaw Goddard re Mark Warburton

There are no reasons given for the disclosure sought. A full report has already been voluntarily provided by Addleshaw Goddard. These materials are not relevant to the present proceedings.

"C"

"B"

"A"

5 October 2006

- 4 -

12. Most of the disclosure requests are simply repeats of disclosure requests already made. The defendant has already provided detailed answers to those earlier requests despite the requests being totally irrelevant to the current proceedings. The Claimant continues to mix a modicum of fact with supposition and defamatory comments about not only the Defendant but almost everyone associated with the exploitation of the IPR relating to the conversor device. These requests are simply a delaying tactic to give the Claimant more time to uncarth more information of little or no relevance and thus are severely prejudicial to the Defendant in both time and costs.

It is therefore seen that no orders for disclosure should be made.

The Defendant believes that a decision on whether to order the requested disclosure can be made on the basis of the written requests by the Claimant and this response by the Defendant. It is not foreseen that a hearing should be necessary. Thus, the Defendant indicates that it does not intend to exercise its right to be heard on the matter of these disclosure requests unless the Claimant requires a hearing to take place. In the event that the Claimant requests a hearing, the Defendant will consider at that time whether to exercise its right of attendance at such a hearing.

Please acknowledge receipt of this letter by stamping and returning the enclosed copy.

"D"
Yours faithfully
for D Young & Co

David Meldrum

"A"

andrew hall

From: "Jeremy Brassington" <j.brassington@dial.pipex.com>
To: "nicole edmunds" <nicole.edmunds@patent.gov.uk>
Sent: 10 October 2006 12:39
Subject: RE: GB2267412

Further to Hall's latest email I am responding to you directly as I have been informed by my Patent lawyers that this is not relevant to the Entitlement proceedings as it has nothing to do with Patent GB2267412. However, I wish to use it as an illustration of how we have acted throughout the period despite the verbal and written abuse, harassment and threats from Hall and his repeated use of misleading statements and malicious falsehoods. We have at all times consulted with professional advisers, sought to acquire only what was purchased under the 2003 agreement, and have kept our responses to all of Hall's wide ranging barrage of accusations short and to the point, and only addressed those items which we believe are relevant to the Patent Offices deliberations to enable a quick and efficient determination of the Entitlement proceedings.

We purchased the business and assets of Sense Sonic in September 2003. We had no knowledge of Hall prior to the purchase. We instructed the Patent Lawyers Wilson Gunn in December 2003 to assign such intellectual property as had been purchased from Sense Sonic in September 2003. The agreement for the purchase defined the Intellectual Property Rights as follows:

"Intellectual Property Rights" means the full benefit, subject to the obligations, of all patents, registered designs, trade and service marks, copyrights, know-how, technical and/or research and development information, drawings, specifications, computer programmes and all licenses, rights to protection and application and registration and rights to apply for registration in relation to such matters used by the Seller in the business on completion, including **but not limited to those specified in Schedule 2**, to include, for the avoidance of doubt, all rights comprised in or attached to and relating to any item manufactured with the Tooling."

Schedule 2 goes on to specify the following items:

UK Patent GB2267412

US Patent 6307945

Austria Patent + now struck off EP Nos

Germany patent + "

Denmark Patent + "

France Patent + "

Netherlands Patent + "

UK registered trade mark- "Conversor" 1488225

2 x UK registered designs in relation to the "Look" of manufactured radio receivers and radio microphones - 2027609+2022759

We instructed Wilson Gunn to transfer the purchased IPR which was owned by Sense Sonic to Tonewear, subsequently renamed Conversor products Limited, in accordance with the provisions of the aforementioned sale and purchase agreement. In addition to the documentation relating to the other parts of the Intellectual Property Estate, we were advised by Wilson Gunn that a deed of Assignment needed to be drawn up to reflect the purchase of the Singapore design rights and accordingly we were asked to sign a deed of Assignment between Conversor Products and Stephen Conn of Begbies, the Receiver of Sense Sonic, which they sent to us signed on 8th December 2004. This deed was submitted to the Singapore authorities who subsequently issued a Certificate of subsequent proprietor on 14th January 2005.

We were informed by our Patent Agents Wilson Gunn that Sense Sonic did own the design rights to the Singapore registration, despite not being specifically named it is covered under the catch all nature of the IPR definition clause; we acted properly in getting the appropriate documentation signed by officers of Sense Sonic whom we had every reason to believe were both acting in good faith and had authority so to act; and lastly that it would be most unlikely that a third party lawyer in Singapore who were instructed by Wilson Gunn on our behalf would not have informed us if in their view Sense Sonic was not the proprietor of the Singapore Design rights. They would have been unable to act and would have referred us to the appropriate authority and corrected any misinterpretation we might have had. Having taken appropriate professional advice on both the acquisition of the IPR and the assignment and registration of the IPR as proscribed in the sale and purchase agreement, we

"C"

16/08/2008

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have every reason to believe that we have ownership of the Singapore Design rights.

To be besieged by Hall yet again with inuendos of cover ups and legal proceedings etc is becoming rather tiring. Hence our direct communication with you.

We do not see what relevance this documentation has to the Entitlement Proceedings. If however you feel that as a gesture of goodwill it would help your understanding of the documentation which backs up this particular element of the IPR transfer then I am happy to abide by your decision.

Please let me know what you would like us to do.

I shall be out of the office tomorrow and Thursday but will be back at my desk on Friday.

Regards
Jeremy Brassington
Managing Director
Conversor Limited

-----Original Message-----

From: Andrew Hall [mailto:andrew.hall2@btconnect.com]

Sent: 10 October 2006 11:41

To: David Meldrum

Cc: nicole edmunds

Subject: Re: GB2267412

Dear Mr. Meldrum,

DISCLOSURE

Your clients are in possession of what they claim on the IPOS Register (Singapore Patent Office) to be a deed by which all IPR relating to the Conversor product and the business of the Conversor transferred from Sense-Sonic Ltd to Conversor Products Ltd on 14-01-05.

We have made a request for voluntary disclosure in respect of this deed.

The Litigation Section has been copied in on that request and has suggested that a time limit be set.

As Jeremy Brassington and his lawyers must have copies of this deed, we suggest that 48 hrs would be more than enough time for disclosure to be made.

We therefore request that you forward a copy of that deed of 14-01-05 to us by noon on 12th October 2006.

failure to do so will result in a request for compulsory disclosure.

This will be in parallel to our attempts and those of the Patent Office's Design Registry to secure a copy from the Singapore Patent Office.

We are, of course, in communication with the other party to the claimed deed and their lawyers.

To hold out in this matter serves only to waste time by delaying the inevitable discovery.

Yours sincerely,
NORTHERN LIGHT MUSIC LTD

16/08/2008

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"A" [redacted] ----- Original Message -----

From: Jeremy Brassington
To: Hanratty, Les (ExcStamp StampTaxes)
Cc: David Meldrum ; Jennifer. Pierce@charlesrussell. co. uk
Sent: Monday, August 13, 2007 4:13 AM
Subject: RE: Stamp duty - Sense Sonic and Leaf Technologies Ltd

[redacted] Thank you for your email. I am actually on holiday so do not have access to the records I require. We will be putting the matter in the hands of our professional advisers as we believe we have sufficient evidence available to us to demonstrate that £1.3m was a loan provided by Galileo Innovations plc under a debenture to Sense Sonic Ltd which on lent the money to Leaf Technologies Ltd to acquire the assets of SUWON Ltd(formerly Leaf Technologies) in July 2002. We have copies of the relevant debentures. I am not going to throw inaccurate statements around in a rush to get the matter noticed by everyone under the planet. We have good reason to know the elements of the transaction as we negotiated the original purchase of Leaf in discussion with Galileo Innovations who owned Sense Sonic Limited and was a corporate director of it prior to its receivership and well before Andrew Hall's recent ownership. We will seek to prove beyond reasonable doubt that what we say is correct regarding the loan upon my return. This may take some time as we need to collect numerous documents from receivers and auditors of the various companies involved.

"B"
"C"
"D"

Regards
Jeremy Brassington
Managing Director
Conversor Limited
The Lansbury Estate
102, Lower Guildford Road
Woking
Surrey GU21 2EP
Tel: 0870 066 3499
Fax:0870 066 3669
Web:www.conversorproducts.com

"E" [redacted] -----Original Message-----

From: Hanratty, Les (ExcStamp StampTaxes) [mailto:les.rpcsstampedinburgh@hmrc.gsi.gov.uk]
Sent: 07 August 2007 17:26
To: jbrassington@conversorproducts.com
Subject: RE: Stamp duty - Sense Sonic and Leaf Technologies Ltd

"F" [redacted] Dear Mr Brassington,

Thank you for sending me the copy agreement financial statements and correspondence. From the information supplied it is still unclear that the inter company debt of £350,000 stated in the agreement is loan capital. Can you please provide me with a copy of the instrument which sets out the terms and conditions of the loan capital. In the absence of this supporting evidence the view expressed in my previous e-mail remains unchanged.

Thank you for your assistance

Le Hanratty
From: Jeremy Brassington [mailto:jbrassington@conversorproducts.com]
Sent: 06 August 2007 15:58
To: Hanratty, Les (ExcStamp StampTaxes)
Subject: RE: Stamp duty - Sense Sonic and Leaf Technologies Ltd

Hi
I have been away and have not had a chance to read my emails. Do you have any further views on the documentation I sent you

Regards
Jeremy Brassington
Managing Director
Conversor Limited
The Lansbury Estate

102, Lower Guildford Road
Woking
Surrey GU21 2EP
Tel: 0870 066 3499
Fax:0870 066 3669
Web:www.conversorproducts.com

-----Original Message-----

From: Hanratty, Les (ExcStamp StampTaxes) [mailto:les.rpcsstampedinburgh@hmrc.gsi.gov.uk]
Sent: 01 August 2007 09:46
To: jbrassington@conversorproducts.com
Subject: RE: Stamp duty - Sense Sonic and Leaf Technologies Ltd

Thank you for your emails .with attachments. I will consider the information and reply as soon as possible.

Les Hanratty

"G"
[REDACTED] **From:** Jeremy Brassington [mailto:jbrassington@conversorproducts.com]
Sent: 01 August 2007 09:10
To: Hanratty, Les (ExcStamp StampTaxes)
Subject: RE: Stamp duty - Sense Sonic and Leaf Technologies Ltd

"H" [REDACTED] Original sale and purchase document

Regards
Jeremy Brassington
Managing Director
Conversor Limited
The Lansbury Estate
102, Lower Guildford Road
Woking
Surrey GU21 2EP
Tel: 0870 066 3499
Fax:0870 066 3669
Web:www.conversorproducts.com

-----Original Message-----

"I" [REDACTED] **From:** Hanratty, Les (ExcStamp StampTaxes) [mailto:les.rpcsstampedinburgh@hmrc.gsi.gov.uk]
Sent: 31 July 2007 17:05
To: jbrassington@conversorproducts.com
Subject: RE: Stamp duty - Sense Sonic and Leaf Technologies Ltd

"J" [REDACTED] Dear Mr Brassington,

Further to my letter reply to your email and subsequent telephone conversation.

I can confirm that my assessment of duty was based on the inter company debt being a trading debt. To enable me to give further consideration to the question of Exemption under Section 79 FA 1986 will you please let me have evidence to support your claim that the inter company debt was in respect of the transfer of Loan Capital.

Yours Sincerely

Les Hanratty

"K"

From: Jeremy Brassington [mailto:jbrassington@conversorproducts.com]
Sent: 31 July 2007 10:32
To: Hanratty, Les (ExcStamp StampTaxes)
Subject: Stamp duty - Sense Sonic and Leaf Technologies Ltd

STRICTLY PRIVATE AND CONFIDENTIAL FOR THE EYES OF HM REVENUE AND CUSTOMS ONLY

"L"

Further to our conversation today I attach a draft of the complete document relating to the transfers which were the subject of your conversation and email correspondence with Mr Hall. The final document is essentially in the same form without the track changes. The original is being dug out of the archives, in the meantime would you please review the attached as it is a matter of some urgency so we can resolve this matter as soon as possible.

At the time of the transaction we were advised by Kirkpatrick Nicholson Graham & Jones who informed us that the only stamp duty that was payable was ½% on the transfer of the shares in Leaf Technologies. We were further advised that the inter company debt fell under the exemptions of S79 of the Finance Act 1986. The loan was long term funding provided by the parent company Sense Sonic to fund the acquisition by Leaf of the business and assets of its predecessor company and to fund the working capital needs of Leaf. Leaf was and would not be in a position to repay the loan in the short term as it made little or no profit. The Sense Sonic group was expecting to raise further monies on the stock exchange in 2003 but then fell on hard times and the parent Sense Sonic Limited and PLC went into receivership necessitating the sale of Leaf and the IPR and tooling referred to in the sale and purchase agreement attached. The loan was neither convertible nor had interest charged other than at or below a commercial rate.

} "M"
← "N"

Having taken proper legal and tax advice we are surprised at the contents of your email to Andrew Hall based on sight of only part of the document attached hereto. In order to clear this matter up would you please as a matter of some urgency review the attached document and determine whether we have been correctly advised that no stamp duty was payable on the transfer of the Sense Sonic intercompany debt of £1.33m, owed from Leaf Technologies to Sense Sonic Limited, for a consideration of £350,000 on 15th September 2003, and that we have correctly paid all the stamp duty required on the transaction being ½% on the £10,000 consideration paid for the Leaf Technologies Limited share capital. Would you please give us the reference under which the exemption from stamp duty arises in respect of the transfer of the Inter Company debt.

"O"
← "P"
} "Q"
← "R"
← "S"

Thank you for your assistance. If you need any further information please do not hesitate to let us know. The matter is urgent as we have a hearing scheduled at the Patent Office in mid August and need to revert to them regarding this stamp duty point by the end of this week.

Regards
Jeremy Brassington
Managing Director
Elitesound Limited
The Lansbury Estate
102, Lower Guildford Road
Woking
Surrey GU21 2EP
Tel: 0870 066 3499
Fax: 0870 066 3669
Web: www.conversorproducts.com

**IN THE HIGH COURT OF JUSTICE
CHANCERY DIVISION**

- (1) **NORTHERN LIGHT MUSIC LIMITED**
(2) **SENSE SONIC LIMITED**
Claimants

- and -

- (1) **THE COMPTROLLER GENERAL OF THE UKIPO**
(2) **ELITESOUND LIMITED**
(3) **CONVERSOR PRODUCTS LIMITED**
Defendants

**SKELETON ARGUMENT OF
ELITE SOUND LIMITED &
CONVERSOR PRODUCTS LTD
FOR 9th AUGUST 2007**

Introduction & the Application

Counsel for Elitesound and Conversor apologises that this Skeleton was provided as late as it was, this was a result of the "urgency" of the application, the need to appoint solicitors and the fact that Mr Brassington has been abroad since before the application was drawn to his attention. A witness statement from Mr Brassington will be filed.

1. This extraordinary application was apparently initially launched with one days notice against the Comptroller General of Patents on 3rd August 2007 and is not made in any proceedings brought in the High Court. The application was initially made wholly without notice to the other two Defendants Elitesound Limited ("Elitesound") and Conversor Products Limited ("Conversor") who Mr Hall, the controlling mind behind and moving spirit of the Claimant, Northern Light Music Limited ("NLM"), knew would be materially prejudiced by his actions.
2. Conversor is the registered proprietor of the patent in issue. Mr Hall or NLM commenced entitlement proceedings before the UKIPO under sections 8 and 37 of the Patents Act 1977 in which it was asserted that NLM retained the patent in issue. NLM/Mr Hall's application is in effect an application to compel the UKIPO to exclude an agreement relied upon by Conversor in its defence to NLM's entitlement proceedings and to order the Register of Patents to be amended.

3. NLM/Mr Hall requested that the UKIPO amend the register on 30th July 2007. No communication from UKIPO concerning this had been received by Conversor's patent agents before late on the morning of 8th August 2007. That request and this application ignore the fact that applications to rectify the Register of Patents are governed by section 34 (and section 130) of the Patents Act 1977 and are to be made in "the court", that is, in context of CPR Part 63.3 the Patents Court (or the Patents County Court).
4. NLM's entitlement proceedings were commenced in March 2006 and NLM/Mr Hall has been in possession of a copy of the agreement in issue since 18 May 2006. He chose not to raise the issues he now seeks to have determined as a matter of urgency until 13th July 2007 in an e-mail to UKIPO.
5. The Honourable Mr Justice Richards apparently directed NLM (which appeared by Mr Hall on Friday 3rd August 2007) to join Elitesound and Conversor and to give them 3 days clear notice of his application. Mr Hall also appears to have decided unilaterally to "join" Sense-Sonic Limited ("Sense Sonic") as a claimant. The application is understood to be listed before the Honourable Mr Justice Richards for Thursday 9th August 2007. Conversor's patent agents were provided with documents at or about 06:39am by fax on Monday 6th August 2007 and Mr Brassington a director of Elitesound and Managing Director of Conversor was e-mailed copies of the documents at or about 11:40am on Monday 6th August 2007. He was and is travelling in Spain. Mr Hall's communications were not good service having regard to CPR Part 6.5 or CPR Part 6.7. Elitesound & Conversor had to instruct Messrs Charles Russell to deal with this application during the course of Tuesday 7th August 2007.
6. The evidence supplied by Mr Hall by fax included front sheets for two exhibits AH/5 and AH/6 but no copy of either exhibit was faxed. The agreement believed to be in issue is exhibited by Mr Brassington.
7. It is not clear what the cause of action NLM proposes to base an action in the Chancery Division on is, or how NLM's application is designed to further that cause of action. No claim form has thus far appeared of which Elitesound or Conversor is aware.
8. What is plain from this application and the manner of its making is that it was an attempt by NLM to induce this Honourable Court to intervene in NLM's own entitlement proceedings against Conversor to NLM's advantage and Conversor's detriment. It is submitted that the application is an application to the wrong court to decide what is in effect a late raised preliminary point which is in any event an issue in the entitlement proceedings. NLM/Mr Hall sought to apply on an urgent basis when in fact that urgency arises only from NLM/Mr Hall's own haphazard conduct of NLM's case. In short this is an attempt to "pull a fast one". A short witness statement has been produced by Mr Brassington but he would wish to

investigate matters relating to the 2003 agreement and underlying facts relating to the issue of its alleged dutiability or otherwise further and have the opportunity of filing further evidence if appropriate.

9. By its entitlement proceedings before the Comptroller NLM contends that despite assigning the patent application which led to the patent in question it retained the right to that patent and is owed royalties from subsequent assignees including Conversor.

The position of NLM's Entitlement Proceedings

10. The trial of NLM's entitlement proceedings was originally listed to start on the 13th or 14th August 2007.
11. However, the Comptroller acting by his Hearing Officer indicated by a letter of 13th July 2007 to NLM and Conversor his preliminary view that the Comptroller should decline to deal with NLM's reference pursuant to section 37(8) of the Patents Act 1977 and refer the matter to the Patents Court. This proposal followed a then recent decision of the Honourable Mr Justice Warren in *Luxim v Ceresatr*. NLM/Mr Hall opposes this, Conversor supported it. Because of NLM/Mr Hall's opposition, the UKIPO proposed to use part of the original trial slot for a preliminary hearing on the question of declining to deal with the entitlement proceedings and so refer it to a Judge of the Patents Court.
12. The UKIPO had given the parties until 3rd August 2007 to make written submissions to it on the issue of "declining to deal" and to make submissions on NLM's recently raised stamp duty and other points. Conversor's patent agents responded by letter dated 3rd August 2007. Mr Hall (for NLM) made written submissions to the UKIPO by e-mail from Sense-Sonic on 4th August. However, NLM also made an application on 3rd August to this Honourable Court against the Comptroller of the UKIPO in respect of NLM's own proceedings.
13. That application was apparently on one day's notice to the Comptroller and was initially, that is until directed by the Honourable Mr Justice Richards, without any notice to Elitesound or Conversor. Both have an interest in the outcome of the application.
14. NLM/Mr Hall alleges that an agreement in the chain of transactions leading from NLM to Conversor by which Conversor claims proprietorship of the patent should have been subjected to stamp duty and that none was paid. NLM/Mr Hall alleges that section 14(4) of the Stamp Duty Act 1891 prevents that agreement from being adduced in evidence. This is of course an issue in NLM's own extant entitlement proceedings. Conversor contends that the agreement was not dutiable. It is submitted that failure to stamp a dutiable document does not affect any title passing under that document (Privy Council case, *Lapshun Textiles Industrial Co Ltd v The Collector of Stamp Reserve* [1976] AC 530). The Register of Patents

"A"

records Conversor as proprietor of the patent in issue. Other points are of course live in the entitlement proceedings.

15. Mr Hall obtained a "view" from a Mr Les Hanratty of HMR&C about the agreement, but Elitesound and Conversor do not know what Mr Hall said to Mr Hanratty. Even Mr Hall concedes (Hall W/S para 34) there is a need for evidence and that HMR&C has not given a definitive answer on the issue of the disputed document. Late e-mails from Mr Hanratty merely confirm the need for evidence.

16. Broadly, Conversor's position on the Stamp Duty issue is that it is an issue in the entitlement proceedings. The issue is the admissibility of the agreement. Mr Hall contends that a transfer of £350,000 worth of debt within the same document rendered the agreement dutiable. Elitesound and Conversor contend that that debt was not a trade debt, arose as loan capital and was not dutiable. Section 79(2) Finance Act 1986. All are matters for evidence. Mr Brassington confirms that advice was taken at the time on what was dutiable.

} "B"
} "C"
} "D"

17. Transfers of intellectual property including patents were not dutiable in September 2003.

"E"

18. After finding out on 30th July 2007 about NLM/Mr Hall's approach to Mr Hanratty Mr Brassington of Conversor made an approach to Mr Hanratty at HMR&C on or about 31st July 2007 to understand his "view" regarding dutiability of the disputed agreement. Mr Hanratty requested information from Mr Brassington. Mr Hanratty has confirmed by e-mail that his assessment was based on the assumption that the debt was a trading debt and that further evidence is required. Upon Mr Brassington's return from Spain attempts will be made to provide such evidence both for HMR&C and for the entitlement proceedings although the documents in issue date back to 2003 or earlier.

"F"

19. It is material that NLM/Mr Hall's conduct in the entitlement proceedings and now in respect of this application has been wholly disproportionate. In the entitlement proceedings Mr Hall has showered the UKIPO and Conversor, its patent agents and its director Mr Jeremy Brassington with communications.

"Urgency" - NLM/Mr Hall's Delay and Conduct

20. Recent NLM communications with the UKIPO have sought to argue Mr Hall's version of NLM's case and to raise new and unpleaded points, including rectification of the patent register and the stamp duty point. On 23rd July Mr Hall notified Conversor's patent agents that he had been in contact with the "Stamp Duty Tax Office".

21. Despite having had a copy of the relevant agreement since 18 May 2006, (which Mr Hall admits in paragraph 6 of his witness statement) NLM/Mr Hall has only recently;

- (1) raised rectification of the register;
 - (2) raised a stamp duty objection; and
 - (3) decided to try to hijack NLM's own proceedings to obtain a tactical advantage over both the Comptroller and Conversor by obtaining an order from the High Court against the Comptroller to exclude the agreement and effectively to amend the UKIPO's register of patents.
22. It is submitted that on no account should NLM's application have been made without notice Elitesound and Conversor. It is further submitted that there is no reason why NLM should justify the alleged urgency of the application by reference to its own failure to take points which have been open to it for the preceding 14 months. It is of course wholly undesirable that this should be done without full evidence from *inter alia* Conversor, including any response from HMR&C. NLM's application is a wholly abusive attempt to force the trial of a preliminary issue in NLM's entitlement proceedings against Conversor.
23. The issues which NLM has recently sought to bring into the entitlement proceedings and then rushed to trouble this honourable court with could readily be dealt with by a judge of the Patents Court once the relevant response from HMR&C and evidence was available. As it is, it is submitted that this hearing cannot possibly be effective when Elite and Conversor have been prejudiced in preparing for it by Mr Brassington's absence and where research into documents dating back to 2003 and before is in issue. Thus, Mr Hall has generated what will probably be, once the necessary information is to hand and provided in evidence a half day, perhaps a days hearing's worth of application. Conversor cannot control the progress of the matter within HMR&C and would not wish to try to address the position until HMR&C's response to any further evidence was to hand.
24. Mr Hall has managed to become a director of Sense-Sonic, the company which before Mr Hall's involvement in it had entered into the agreement which NLM now challenges the admissibility of. He has stated in an e-mail of 23 July 2007 that he had "had a conference with Counsel specialising in Stamp Duty". Mr Hall e-mailed Conversor's patent agents on 25 July 2007 alluding to an imminent sale by Sense Sonic of the very patent the subject of NLM/his entitlement proceedings of which Conversor is currently the registered proprietor. He indicated that he had instructed lawyers. Despite being asked by Conversor's patent agents and the UKIPO to identify his lawyers and the third party Mr Hall has failed to do so.
25. Worrying for Elitesound and Conversor is the fact that NLM's most recent accounts (*i.e* for 2006) show NLM's total current assets as £14,002 and total assets less liabilities as £2,322. Sense-Sonic is soon to be struck off the register of companies for failure to file accounts.
26. The huge irony in all this is that a good even a compelling reason for the Comptroller to decline to deal with entitlement proceedings in favour of the

matter passing to a Patents Judge is that it raises issues not routinely handled by the Comptroller's Hearing Officers. NLM's whole entitlement proceedings are just such a dispute. It is submitted that Patents Judges are well able to address issues such as dutiability of documents, admissibility of such document and indeed are empowered by statute to address rectification of the register should that issue be properly introduced into the proceedings in an orderly manner.

27. Following *Henderson v Henderson* (1843) 3 Hare 100 NLM has a duty to raise all issues in the same proceedings, but instead of doing so in its own entitlement proceedings it has made an application to the Court against the Comptroller.
28. It is submitted that the proportionate and rational course would have been for NLM/Mr Hall to endorse the UKIPO's preliminary view in the entitlement proceedings that it should decline to deal thereby bringing the original and all the late issues raised by NLM/Mr Hall before the Patents Court. Instead NLM/Mr Hall has tried to use these issues tactically to the prejudice of Conversor & Elitesound.
29. Part of the prejudice to Conversor is that it has been disrupted from preparing for a "decline to deal" hearing or indeed a full trial scheduled to start on 13th/14th August 2007. Other prejudice includes yet further disproportionate legal costs and the expenditure of management time.
30. In Conversor and Elitesound's respectful submission this application should be dismissed with indemnity costs alternatively standard costs to be paid within 14 days by NLM to Conversor & Elitesound. The issues raised should remain as part of the entitlement proceedings.
31. Conversor's position in outline is that because of Mr Hall's conduct this matter now needs to be dealt with by a Judge of the Patents Court for the kind of robust case management that can stop NLM/Mr Hall's disproportionate conduct and because of the nature of the issues raised by Mr Hall's allegations in the entitlement proceedings. It would also seem sensible whether or not the entitlement proceedings are heard by the UKIPO or the Patents Court that there should be a Case Management Conference to get the mess which NLM/Mr Hall have made out of NLM's entitlement dispute into a suitable shape for a trial later in the year.
32. It was not, as at 3:30pm on Wednesday 8th August known what stance the Comptroller was taking in response to this application and it may be necessary to address any points arising from the Comptroller's Skeleton once it is to hand.

33. A bundle of the documents (authorities etc) referred to in this Skeleton is provided.

**Peter McL Colley
(Counsel for
Elitesound Ltd
& Conversor
Products Ltd)**

8-VIII-07

Hogarth Chambers
5, New Square,
Lincoln's Inn
London WC2A 3RJ

020-7404-0404
020-7404-0505

**IN THE HIGH COURT OF JUSTICE
CHANCERY DIVISION**

- (1) **NORTHERN LIGHT MUSIC LIMITED**
(2) **SENSE SONIC LIMITED**
Claimants

- and -

- (1) **THE COMPTROLLER GENERAL OF THE UKIPO**
(2) **ELITESOUND LIMITED**
(3) **CONVERSOR PRODUCTS LIMITED**
Defendants

**WITNESS STATEMENT
OF JEREMY BRASSINGTON**

I, Jeremy Brassington of The Lansbury Estate, 102, Lower Guildford Road, Woking, Surrey GU21 2EP, Managing Director of Conversor Products Limited ("Conversor") and a director of Elitesound Limited ("Elite") state as follows:

1. I make this witness statement by way of response to the witness statement of Andrew James Jamieson Hall of 2 August 2007 made by him in support of his application initially made against the Comptroller of the UKIPO. The effect of that application and the joining of Conversor and Elitesound has been to disrupt his own company Northern Light Music Limited ("NLM")'s entitlement proceedings initiated by NLM/him in the UKIPO in March 2006. I am abroad in Spain and have been since before the first e-mail from Mr Hall notifying Conversor and Elitesound of his application. I have however seen and read a copy of NLM's application and Mr Hall's witness statement. As I shall explain I have not seen exhibits AH/5 or AH/6. I am duly authorised by both Conversor and Elitesound to make this witness statement.
2. The entitlement proceedings arise out of Mr Hall's insistence that his company NML is entitled to a patent (and royalties from it) despite the fact that Conversor believes it acquired the patent from the administrative receiver of Sense-Sonic Limited in September 2003.
3. I must state that I am deeply concerned by the way Mr Hall has conducted NML's entitlement proceedings thus far and by this latest application. Mr Hall has conducted NML's case in a wildly disproportionate way, writing e-mails to me many of which have been abusive and sent at all times of the day and night, my patent agents, the UKIPO and anyone else he seems to believe he may be able to influence as and when

he has felt like it. He raised new issues in the entitlement proceedings as late as 13 July 2007.

4. I must also state by way of introduction that I have a copy of NLM's latest accounts (2006). These show NLM's total assets of £14,002 down from £40,848 in the preceding year and total assets less liabilities at £2,322 down from £14,909 in the preceding year. NLM's 2006 accounts form pages 1-3 of a bundle of copy documents exhibited to this Witness Statement marked JB/1 to which bundle I shall refer further in this witness statement.
5. I am advised by Peter Nunn of my solicitors and believe that a search at Companies House was conducted and it is proposed to strike Sense-sonic Limited off the register of companies for failure to file accounts since 2001 (pages 4-5 of JB/1). Mr Hall has become a director of that company and joined it as a claimant to this application.
6. Mr Hall asserts at paragraph 4 of his witness statement that the entitlement proceedings trial is due to start on 14th August 2007. That is in fact incorrect, the UKIPO has indicated by letter dated 13 July 2007 (pages 30-32 of JB/1) that it is minded to decline to deal with the NLM entitlement proceedings and so cause them to be referred to what I am advised is the correct forum, the Patents Court. Conversor supports the UKIPO's position but Mr Hall has indicated that NLM/he did not want that, with the result that the UKIPO has now indicated by a letter dated 31 Jul 2007 (pages 35-37 of JB/1) that it proposes to use some of the time originally set aside for the trial to hear submissions from Mr Hall and Conversor on whether or not it should decline to deal.
7. NLM's application against the UKIPO has prevented or at the least postponed the UKIPO taking a decision on the issue of decline to deal and has scuppered our patent agent and counsel's preparations as they have both been diverted into responding to NLM's application. I am currently travelling abroad which has hindered me in dealing with this matter. As has been my experience of Mr Hall, this application seems to me to be one more attempt to cause Conversor to spend yet more money resulting from him not advancing all his points in good time and chopping and changing for what he perceives to be maximum tactical advantage.
8. I can see from the relevant emails (pages 6-29 of JB/1) that the sequence of them on the 13th July 2007 was not, as Mr Hall seeks to suggest in paragraph 9 of his witness statement, a crossing of electronic communications. The Comptroller notified the parties of the preliminary decision to decline to deal at 15:48. Mr Hall then raised a new point at 17:47.
9. I note that at paragraph 10 of his witness statement Mr Hall suggests the complexity of his own proceedings would be greatly simplified were NLM to win on the stamp duty issue. I do not understand that to be the case as the agreement in issue is a part of the entitlement proceedings. I am advised that the UKIPO considered the issue of decline to deal as a result of a decision in another case which I am told was called *Luxim*. A copy of the UKIPO letter dated 13th July 2007 (pages 30-32 of JB/1) makes clear the

reasons it considered this case a strong candidate for "decline to deal" and so passing to a Patents Judge. In essence it is the very many serious allegations, including against patent agents previously instructed in this matter which Mr Hall has chosen to include along with many non-patent issues. From Conversor's point of view Mr Hall seems unable to adhere to proper procedure. Conversor hopes that if the UKIPO maintains its preliminary view to decline to deal that the entitlement proceedings will indeed pass to the Patents Court and the case will be brought back under control.

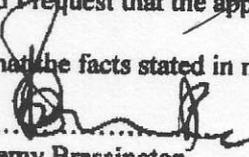
10. Paragraph 12 is simply wrong. I had a discussion with Mr Hanratty of HMR&C on Tuesday 31st July 2007 and submitted the agreement in question to HMR&C on 1st August 2007. I need to investigate the availability of documentation dating from 2003 and earlier before preparing evidence upon my return to the United Kingdom. I return on 15th August 2007. Mr Hanratty has confirmed in an e-mail that evidence is required by HMR&C on the nature of the debt of £350,000. This same evidence may useful to tender to this Honourable Court or in the UKIPO or the Patents Court in the entitlement proceedings.
11. Mr Hall wrote to a Mr Paul Twyman of UKIPO on 30 July 2007 asking for "correction" of the Register of Patents (pages 42-43 of JB/1). I am informed by Mr Meldrum of Conversor's patent agents and believe that the first communication concerning this approach was received by them from UKIPO on the morning of 8 August 2007.
12. As to paragraphs 13 and 14 I do not know what Mr Hall said to HMR&C before or when submitting the various documents to HMR&C and I reject Mr Hall's suggestion that our patent agent sought to belittle HMR&C's Mr Hanratty's view, although it can be seen that that response was and is in no way definitive (page 44 of JB/1).
13. At paragraph 15 Mr Hall, again purports to state authoritatively what will happen as a result of Conversor submitting the document to HMR&C. They have not yet actually made a determination. Surprisingly Mr Hall purports to have taken legal advice from a counsel specialising in Stamp Duty as appears from his e-mail of 23 July 2007 forming pages 38-39 of JB/1. Mr Hall has also written a letter threatening that Sense-Sonic the other party to the disputed agreement had reached agreement with lawyers to act in relation to a sale of the patent in question, of which Conversor is the registered proprietor (pages 46-49 of JB/1). Both Conversor's patent agents and the UKIPO has asked him to identify these unnamed shadowy figures. So far as I am aware he has not done so.
14. Elite took appropriate legal advice when it acquired the share capital of Leaf Technologies and the business and assets of Sense Sonic Limited and the intercompany debt on 15th September 2003. Nicholson, Graham and Jones, the then solicitors advising on the transaction, advised me what documents were dutiable, namely a share transfer for Leaf Technologies. I understand that the debt concerned was not a trading debt but arose in the nature of loan capital. Understandably, Elite and Conversor do not want to pay money which they were advised was not and is not payable.

} "A"
} "B"

15. Conversor does agree that the Comptroller should decline to deal.
16. I am advised that Mr Hall has completely misunderstood "decline to deal" in that he seems to think (wrongly) that this is the same as UKIPO throwing out his entitlement proceedings. UKIPO wrote 2 letters and 1 e-mail touching on decline (pages 30-37 of JB/1). For Conversor, its patent agents wrote a comprehensive response on 3 August 2007 (pages 52-57 of JB/1).
17. While it is the case that some documents relating to NLM's application were faxed to Conversor's patent agents early on Monday morning (06:39) the documents forming AH5 and AH6 were missing (pages 58-80 of JB/1). Mr Hall e-mailed me with a slightly different set of documents later on Monday morning (at about 11:40) but again AH5 and AH6 were absent and there was somewhat cryptic remark in that e-mail which said "you already have exhibits 5 and 6" (pages 81-110 of JB/1). I believe that the full agreement is as exhibited by me at pages 114-133 of JB/1.
18. As to paragraph 25 of Mr Hall's witness statement I am aware that Mr Hall has made these assertions previously in correspondence I have not been informed by either of these parties as to whether or not there is in fact an investigation. I assume that this is an example of Mr Hall making unsupported assertions in an attempt to generate prejudice.
19. As to paragraphs 27 and 28, I do not understand the references to Conversor or Elitesound being "joined" nor do I understand Sense-sonic limited to be a claimant. I say this as no claim form or amended claim form at all has been provided to or, so far as I am aware, served upon Conversor or Elitesound and I am not aware that there is in fact any action in the Chancery Division in which the alleged application is or can be made.
20. "C" { As to paragraph 30, I understand Mr Hall to be saying that he takes exception to the nature of the "intercompany debt", but I attach as pages 134-139 of JB/1 the cover and relevant pages of HMR&C's predecessor's Stamp Duty Manual (2002) which relate to the relevant exclusion from dutiability applying to loan capital which on my understanding at the time of the transaction applied to that "debt". } "D"
21. As to paragraph 34, this seems to me to be an admission on the part of Mr Hall that NLM's whole application is based on Mr Hall's speculation as to what may happen if he is right and Conversor and Elite were misadvised at the time of the transaction the subject of the disputed sale agreement. It seems to me that this could much more reasonably have been dealt with in the course of the original entitlement proceedings whether the UKIPO declined to deal or sent the matter to a judge. } "E"
22. Mr Hall's most recent flurry of correspondence forms pages 111-113 of JB/1. This merely emphasises that he is engaged in an attempted ambush.

23. I cannot but comment that I find it bizarre that because Mr Hall is resisting the Comptroller's suggestion to decline to deal and so effectively refer NML's application to the Patents Court for NML Mr Hall has taken it upon himself to try to hijack matters at the eleventh hour by applying wrongly to this Honourable Court instead.
24. Conversor and Elitesound are most definitely not ready for an effective hearing of Mr Hall's application and would want to file further evidence and prepare more fully before such a hearing took place. In the event I respectfully ask that Mr Hall's approach be seen for what it is, an attempt to deny justice to Conversor and Elitesound and I request that the application be dismissed.

I believe that the facts stated in my witness statement are true.

Signed:.....
Jeremy Brassington

Managing Director of Conversor Products Limited
Director of Elitesound Limited

"A"

----- Original Message -----

From: Jeremy Brassington

To: Sense-Sonic Ltd ; Debbie Cooke

Cc: Karl Langton ; David Meldrum ; peter.nunn@charlesrussell.co.uk

Sent: Tuesday, October 16, 2007 4:31 AM

Subject: RE: Assignments and Stamp Duty

For the attention of the UKIPO

Further to Andrew Hall's email we have the following comments:

- "B" }
1. The solicitors who advised us on the acquisition advised us at the time of such acquisition that there was no requirement to pay stamp duty on the Sale and Purchase Agreement unless we envisaged using the agreement as evidence in court proceedings at a subsequent date. They informed us that it was a commercial decision as to whether stamp was paid. They noted that if for any reason we wished to pay stamp at a later date then interest and penalties would accrue. The HMRC email confirms this. } "C"
 2. The HMRC email is not a formal assessment and is a view expressed by HMRC based on documents provided by Sense Sonic. We dispute the debt is a trading debt and the matter is being dealt with by our accountants who are in correspondence with HMRC.
 3. This matter cannot be separated from Andrew Hall's various claims regarding the acquisition of Patent No GB2267412 where Peter Back of the UKIPO has recently issued a Declined to Deal Decision on Entitlement Proceedings brought by Northern Light Music, a company owned by Andrew Hall. A copy is attached for your information. The UKIPO awarded £1,500 costs against Andrew Hall's company Northern Light Music on account of the manner in which he handled the case. An attempt by companies with which he is associated or owns, Sense Sonic Limited and Northern Light Music Limited, to derail the UKIPO proceedings by taking the UKIPO, Conversor Products Limited and Elitesound Limited to the High Court on account of the Stamp Duty issue was dismissed by Justice David Richards as being misconceived. Justice Richards awarded costs against Northern Light Music which have not yet been paid. He awarded £6,000 to be paid by 5th September to Conversor Products and Elitesound, and £1,700 to the UKIPO on account. The balance was to be agreed or subject to a further assessment. This has not yet been done. We have therefore issued a winding up petition to recover these costs.
 4. Andrew Hall and his various companies take no formal legal advice. On numerous occasions we have found that he chooses to make interpretations of the law which suit his particular argument of the day, or to quote items out of context. He also attempts to give authority to certain emails, events, documents or description of events or documents through the use of his own descriptive language which can be misleading to the reader.

We would therefore ask that you check the references made by Andrew Hall to all the various points he makes with your colleagues or ourselves before any conclusions are drawn.

As we have stated before on numerous occasions throughout the Entitlement Proceedings we acquired the intellectual property rights, Patents, trademarks and design registrations from the Receiver of Sense Sonic Limited in September 2003 having taken proper legal advice and through the execution of a legally binding contract. All registrations of the change of ownership have been properly carried out by our former Patent Agents Wilson Gunn. We see no reason for the Register to be changed or rectified.

Regards

Jeremy Brassington

Managing Director

Conversor Limited

The Lansbury Estate

102, Lower Guildford Road

Woking

Surrey GU21 2EP

Tel: 0870 066 3499

Fax: 0870 066 3669

Web: www.conversorproducts.com

transferred as part of a transaction which included, *inter alia*, the transfer of the Patents, IPR, both registered and un-registered, and the Goodwill associated with the Conversor business. As such it is normal practice for all of these to be transferred, or assigned, through the execution of a standard sale and purchase agreement.

- 81. The truth is that the transfer of the Trademark from SSL to Tonewear was validly effected through the execution of the Sale and Purchase Agreement and there was no need for a separate assignment, just as there was no need for a separate Deed of Assignment with respect to the Patents as described above.
- 82. Furthermore the current version of form TM16 specifically directs both old and new proprietors to sign the form. However, where this is not possible "you may send us a copy of the deed of assignment or other written proof of the transaction". Thus it is clear that a validly executed sale and purchase agreement would provide sufficient written proof of a transaction.

Stamp Duty issues

Stampability of the Sale and Purchase agreement and HMRC Adjudication

- 83. CPL's solicitors at the time, Kirkpatrick Lockhart's (then Nicholson Graham & Jones) opinion is that the documentation provided in evidence of the assignment of the Trademark, namely a certified extract of the Sale and Purchase agreement, was sufficient to enable the Patent Agents Wilson Gunn to register the change of ownership with the Registrar. Their view is that since there was no stamp duty payable at that time on the transfer of intellectual property (Finance Act 2000) and since there was no legal requirement to pay stamp duty on the sale and purchase agreement unless required as evidence in a court of law, the use of an extract of the document to register a change of ownership was legal and valid.
- 84. SSL has referred to an HMRC adjudication regarding the treatment of the inter-company debt which was transferred under the 2003 Sale and Purchase Agreement from SSL to Elitesound. The adjudication is not a bi-partite process and as the adjudication was requested by SSL, CPL is not a party to the Adjudication. SSL will have submitted evidence to HMRC which will not have been seen or even agreed by CPL. It is likely that SSL will have provided extracts of documents and documents which provide HMRC with only one interpretation of the composition of the inter-company debt – that which suits SSL. CPL has requested HMRC seek access to documents which SSL have refused to disclose to CPL in order to properly understand the composition of the inter-company debt. CPL does not know if this has been done and has no ability to intervene in the process with evidence of its own.
- 85. On the basis of its own analysis of the inter-company loan CPL is of the opinion that the transfer of the loan is exempt from Stamp Duty under s79 Finance Act 1986.

"A"

} "B"
} "C"
} "D"

"E"

86. Even if Stamp Duty were chargeable on the transfer of the inter-company loan, where different classes of property are being transferred by the same document, they can be treated as distinct for stamp duty purposes. The case of Ansell V IRC 1929 1KB608 is attached for reference as exhibit T9. The Judge concluded that:

If one turns to S4 [Stamp Act 1891] the distinct matters there must be distinct matters for the purposes of the Stamp Act. If two different classes of property are being transferred by the same words of assignment in the same document, and those two different classes of property in the same document are different from the point of view of the Stamp Act and Taxation, it seems to me in common sense that they must be distinct matters. The contrary view would lead to most unreasonable results.....

"It was held that the Government stocks[which were the subject of the case]were distinct matters, within s4(a) of the Stamp Act 1891 from other property dealt with by the settlement, and therefore the settlement could be separately charged as if it were a separate instrument with settlement duty in respect of the Government stocks"

"F"
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S.32.09
Para 2
FOR
FACTS

87. Thus the transfer of the Intellectual Property from SSL to CPL should be seen as a distinct matter from the transfer of the Inter-company debt which was transferred to Elitesound Limited and should be separately charged as if it were a separate instrument. Since the transfers of Intellectual Property from 28th March 2000 no longer attract Stamp Duty there was no requirement to Stamp the document in order to register evidence of the transfer of the Trademark, Patents or other intellectual property.

88. If the Registrar had decided to reject the application to register the change of ownership of the Trademark in September 2004 on account of there being no evidence of Stamp Duty having been paid, and that in their view Stamp Duty should have been paid, and returned the documents to the Patent Agent, the Patent Agent and solicitors would have referred the matter to CPL their client. Since there was a further assurance clause within the 2003 Sale and Purchase Agreement, Clause 4.5, to cater for such eventualities, the Patent Agent and solicitor would have recommended that a separate assignment was drawn up and signed by the Receiver on behalf of SSL, and that this separate document would then have been registered as evidence of the assignment of the Trademark.

"G"
"H"

Procedural issues

89. The acquisition documentation as is normal in Receivership sales is drawn up by the Administrative Receiver's solicitors and submitted to the Purchaser's solicitors for comment and review.

90. Elitesound and CPL(then named Tonewear) engaged the firm of Nicholson Graham and Jones (NGJ) to act on their behalf.

91. NGJ are a significant size legal practice based in the City of London and had documented many previous transactions for the owners of Elitesound and CPL and are believed to be both competent and professional.

"I"

"J"

92. The Sale and Purchase Agreement was signed on 15th September 2003.
93. On December 31st Jeremy Brassington as Chairman of Elitesound instructed James Robey of Wilson Gunn who had acted as SSL's Patent Agents to deal with the change of ownership on the SSL IPR. See attached email (Exhibit T10). Wilson Gunn responded that they would require the original assignment documentation. (Exhibit T11) It was subsequently agreed by telephone that Robin Tutty of NGJ would be instructed to send the Sale and Purchase Agreement to Wilson Gunn. } "K"
94. On 23rd January 2004, James Atkinson sent a certified copy extract of the Sale and Purchase Agreement dated 15th September 2003. (Exhibit T12). Mr Atkinson then refers James Robey to Clause 2.1(a)(ii) as the provision "effecting the assignment of the intellectual property Rights of Sense Sonic Limited to Tonewear Limited". He further notes that these rights are defined in Clause 1 and cross-referred to Schedule 2. Clause 1, Clause 2 and Schedule 2 are contained in the extract and were deemed sufficient by James Robey to file the TM16 together with the certified copy extract of the Sale and Purchase Agreement on 16th September 2004. (Exhibit T13) } "L"
95. The covering letter enclosing the TM16 to the UK IPO, and indeed the confirmation of certified extract, from Wilson Gunn both refer to a certified extract of the Sale and Purchase Agreement as being enclosed. Both Patent Agents and lawyers were satisfied that the Sale and Purchase Agreement effected an assignment of the Trademark and that this was sufficient prima facie evidence of such assignment.
96. The Trade Mark Administrator acknowledged receipt of the documents and wrote to Wilson Gunn on 29th September confirming that the Trademark had been assigned to Tonewear Limited. (exhibit T14) } "M"
97. As far as CPL is concerned it instructed solicitors to complete the acquisition of the IPR and instructed Patent Agents to register the change of ownership. Both parties instructed are professional firms of some considerable expertise and reputation in whose hands we entrusted the complete process.
98. The documentation submitted to the Patent Agents by CPL's solicitors supports CPL's assertion that it has an equitable interest in the Trademark. } "N"
99. The registration of the change of name was completed by the Patent Agents with proper supporting documentation and therefore the registration of CPL as the proprietor of the Trademark is valid.

Henderson vs Henderson

100. CPL is of the opinion that this action together with other associated actions should have been brought by AH, NLM and SSL at the same time in a Court which was capable of dealing with all the issues relating to the transfer of ownership of the Intellectual Property which is the subject of these actions. This has not been done and CPL is of the opinion that the continued use of the same core arguments by AH, NLM and SSL, the introduction where it suits him of new arguments, for which the only beneficiary is AH, in a range of different cases before different Hearing Officers in different divisions of the UK IPO and elsewhere is an abuse of process.

Conclusion in respect of Paragraph 61(a) above

101. It is clear that a valid assignment of the Trademark from SSL (who did at the time own the Trademark) was completed, and that the assignment was validly recorded on the register. Furthermore, the subsequent name change of the buyer (Tonewear to CPL) was validly recorded on the register.
102. It is also clear that no falsification of the register has occurred.
103. CPL therefore requests that the matters referred to in Paragraph 48(a) be determined that the CPL is the true proprietor of the Trademark.

Further conclusion in respect of Paragraph 61(a) above

104. Further, or in the alternative, should the Registrar decide that the assignment of 15 September 2003 (exhibit T6) does not in and of itself transfer title to the Trademark, it is clear that this document does transfer equitable title to the Trademark, and places an ongoing contractual burden on both SSL (the seller) and Begbies Traynor (the office holder) up until his resignation, to assign the Patent to CPL whenever CPL should so request.
105. This obligation on the office holder ended when the administration ended (T6 clause 4.5). However this obligation on the seller does not end with the closing of the administration. The caveat relating to the end of the administration in Clause 4.5 of the assignment clearly relates ONLY to the office holder and thus the obligation on the seller (SSL) remains.
106. It is therefore determined that CPL is the true proprietor of the Trademark, and that the Registrar make such Orders as may be necessary to ensure completion of a valid assignment of the Trademark to CPL.

Conclusion in respect of Paragraph 61(b) above

107. CPL does not believe nor do its advisers believe that the 2003 Sale and Purchase Agreement needed to have been stamped in order to provide evidence of the assignment of intellectual property, in particular the Trademark, from SSL to CPL.
108. The Registrar accepted the evidence provided and registered the change of ownership based upon the documents submitted.
109. CPL therefore requests that the matters referred to in Paragraph 48(b) be determined that the CPL is the true proprietor of the Trademark.

Further Conclusion in respect of Paragraph 61(b) above

- "S" [REDACTED] 110. Further, or in the alternative, should the Registrar decide that the assignment of 15 September 2003 (exhibit T6) does not in and of itself provide sufficient evidence of the transfer of title to the Trademark on account of the fact the document has not been stamped, it is clear that this document does transfer equitable title to the Trademark, and places an ongoing contractual burden on both SSL (the seller) and Begbies Traynor (the office holder) up until his resignation, to assign the Patent to CPL whenever CPL should so request. } "R"
- "S" [REDACTED] 111. This obligation on the office holder ended when the administration ended (T6 clause 4.5). However this obligation on the seller does not end with the closing of the administration. The caveat relating to the end of the administration in Clause 4.5 of the assignment clearly relates ONLY to the office holder and thus the obligation on the seller (SSL) remains.
- "T" [REDACTED] 112. It is therefore determined that the CPL is the true proprietor of the Trademark, and that the Registrar make such Orders as may be necessary to ensure completion of a valid assignment of the Trademark to CPL.

Conclusion in respect of Paragraph 61(c) above

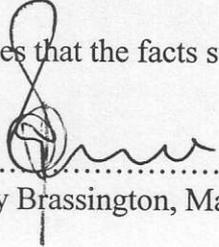
- "U" [REDACTED] 113. CPL believes that its solicitors and Patent Agents acted correctly and submitted appropriate documentation when they registered the change of proprietor of the Trademark.
114. CPL believes the correct procedures for change of ownership registration were followed and that it should therefore be determined that CPL is the true proprietor of the Trademark.
- "V" [REDACTED] 115. Further, or in the alternative, should the Registrar not agree that the registration of the change of ownership was carried out correctly that this would not invalidate the fact that CPL is the equitable owner of the Trademark by virtue of the September 2003 Sale and Purchase Agreement, and that whatever action is deemed necessary to confirm the registration of the aforementioned change of ownership according to Paragraphs 101 to 112 above be made.

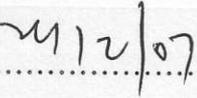
RELIEF SOUGHT

116. CPL asks that the Registrar make a determination and any necessary order that the CPL is the true proprietor and that the CPL be maintained as registered proprietor for The Trademark.
117. CPL asks that Registrar make a determination and any necessary order that The Trademark should have been granted to the person or persons to whom it was granted.
118. CPL also asks for costs.

"W"

CPL believes that the facts stated in this counter-statement are true.

Signature: 
Jeremy Guy Brassington, Managing Director, Conversor Products Limited

Date: 

"A" | **From:** "Jeremy Brassington" <brasscom@globalnet.co.uk>
To: <james.robey@wilsongunn.com>
Sent: 31 December 2003 16:51
Subject: Sense Sonic patents and IPR

"B" { I am Chairman of the Elitesound group of companies which purchased Leaf Technologies and the ipr of Sense
 "D" { sonic. A company called Tonewear Limited, which subsequently changed its name to Conversor Products Limited
 on 9th December 2003, acquired the Sense sonic assets and IPR. Will you please ensure that the necessary
 change of name documentation is completed with respect to the Sense Sonic Patent estate. Eric Blayney of Leaf
 Technologies, which has now been renamed Glenronics Limited, deals with the administration of the Sense Sonic
 business from Belfast. I would like to organise a meeting in the New Year to discuss the patents and the validity
 of the European patent challenge.
 Regards
 Jeremy Brassington
 Chairman

*Design right
 + trade marks?*

Jeremy Brassington

From: James Robey [james.robey@wilsongunn.com]
Sent: 14 January 2004 17:15
To: brasscom@globalnet.co.uk
Subject: Sense Sonic Limited

Called 0311 1001
Agree with Paul
Sense Sonic bill
will pay for this
copy of assignment
cent.

Dear Mr Brassington,

Thank you for your e-mail of 31 December 2003. My apologies for the delay in responding. We were in the middle of an office move when your e-mail arrived and it has taken some time for everything to settle down again.

In order to register the change of ownership of the various rights owned by Sense Sonic Limited we will require the original assignment documentation. If you forward this to me I can advise further.

Can you also please confirm to whom we should send correspondence, and to which company we should now render our account. We have received correspondence on the opposition to European Patent Number 92901834.9, but have been uncertain as to whom we should report this to. I am happy to meet you to discuss this case if you wish.

Our account for Sense Sonic Limited is currently outstanding in the amount £2786.10. Brian Dickie indicated last year that this debt would be cleared. Before any further action is taken can you please confirm that this is the case.

I shall look forward to hearing from you.

Yours sincerely,
James Robey.

Our new postal address is:

Wilson Gunn M'Caw
5th Floor
Blackfriars House
The Parsonage
Manchester
M3 2JA

Points de
Florence
Student of innovation
+ stereophane
Search for
Electronics
Recording amp.

WILSON GUNN
Patent & Trade Mark Attorneys

Tel: London +44 (0) 207 242 2631 Manchester +44 (0) 161 827 9400
Fax: London +44 (0) 207 242 0075 Manchester +44 (0) 161 832 4905
E-Mail: james.robey@wilsongunn.com
Web: www.wilsongunn.com

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16/01/2004

"A"

T13

James Robey Esq
Wilson Gunn M'Caw
5th Floor Blackfriars House
The Parsonage
Manchester
M3 2JA

Our ref AXG/JAA/B1336-11
Direct tel 020 7360 8173
Direct fax 020 7360 6373
E-mail james.atkinson@ngj.co.uk
Your ref
Date 23 January 2004

Dear Mr Robey

**TRANSFER OF INTELLECTUAL PROPERTY RIGHTS TO TONEWEAR LIMITED
("TONEWEAR")**

I acted for Elitesound Limited in the sale and purchase of certain assets of Sense-Sonic Limited ("Sense-Sonic").

"B" { Further to your e-mail to Jeremy Brassington of 14 January 2004, please find enclosed as requested a certified copy extract of the sale and purchase agreement dated 15 September 2003 ("the Agreement").

"C" { The provision of the Agreement effecting the assignment of the Intellectual Property Rights of Sense-Sonic Limited to Tonewear Limited is Clause 2.1(a)(ii). The Intellectual Property Rights are defined in Clause 1, which you will note cross-refers to Schedule 2.

"D" { Please also find enclosed copies of the Certificate of Incorporation of Tonewear and the Certificate of Incorporation on Change of Name changing the name of Tonewear to Conversor Products Limited.

Please let me know if you require any other information to assist you in this matter.

Kind regards,

Yours sincerely



James Atkinson

Encs.

RECEIVED

26 JAN 2004



Chartered Patent Attorneys
 European Patent Attorneys
 Registered Trade Mark Attorneys
 European Trade Mark Attorneys

Wilson Gunn M'Caw

Also at Birmingham, Chesterfield, London

5th Floor
 Blackfriars House
 The Parsonage
 Manchester M3 2JA
 England

EPO - Munich
 45

26. Feb. 2004

Tel: +44 (0)161 827 9400
 Fax: +44 (0)161 832 4905
 www.wilsongunn.com

Our Ref: JER/JH

Your Ref:

Date: 24 February 2004

DIRECT E-MAIL ADDRESS
 james.robey@wilsongunn.com

The European Patent Office,
 Erhardtstrasse 27,
 D-80928 Munchen 2,
 GERMANY.

Dear Sirs,

92901834.9

Re: European Patent No. 0563194
Sense-Sonic Limited and Opposition by Oticon A/S

I enclose a copy of an official communication addressed to Kuhnen & Wacker which we received attached to the copy of the same communication addressed to ourselves. If Kuhnen & Wacker have not already been sent a copy of the communication it would appear appropriate to establish a new deadline for filing further observations.

Form 1037 is also enclosed.

Yours faithfully,

J.E. Robey,
 Professional Representative.

Bill Downey, B.Sc.(ENG), EPA, CPA, MITMA, ETMA, Barry Quest, M.A.(Oxon), EPA, CPA, MITMA, ETMA, Mark Goodwin, B.Sc., EPA, CPA, MITMA, ETMA, Bruce Marsh, M.A.(Cantab), MITMA, ETMA, Richard Hill, B.Sc., EPA, CPA, ETMA,

Ian Middlemist, EPA, CPA, MITMA, ETMA, Patricia Phillips, B.Sc., EPA, CPA, MITMA, ETMA, James Robey, M.Sc.(Dunelm) EPA, CPA, ETMA, Natalie Brindle, LL.B., MITMA, ETMA, Sophy Denny, B.Sc., EPA, Lisa Jane Brown, LL.B., MITMA, ETMA, Michael Douglas, B.Sc., Ph.D., ETMA, Andrew Wells, BPharm, Ph.D., ETMA, Lucy Tovell, M.Chem., Ph.D., David Slattery, M.Phys., Anne Lacaze, LL.M, ETMA, Louise Smith, B.Sc., David Warrilow, M.Sc., Claire Ward-Passey, M.Phys

Consultant: Peter Low, EPA, CPA. Trade Mark Consultant: Kathryn Johnson, MITMA, ETMA

KUHNEN & WACKER
Patent- und Rechtsanwaltsbüro



EPO - Munich
43
21. Sep. 2004

K&W

Die für die Gesellschaft tätigen
Anwälte sind:

RAINER A. KUHNEN
PA EP ETD Dipl.-Ing.
PAUL-A. WACKER
PA EP ETD Dipl.-Ing. Dipl.-W.-Ing.
DR. JÖRG DORNER
PA EP ETD Dr.-Ing. Dipl.-Ing.
DR. HERIBERT MÜNSTERER
PA EP ETD Dr.rer.nat. Dipl.-Chem.
STEPHAN KOPP
PA EP ETD EPL Dipl.-Ing.
RAINER K. KUHNEN
PA ETD Dipl.-Ing.
DR. ANDREW MAY
PA EP ETD Dr.rer.nat. Dipl.-Chem.
ALEXANDRA BESCHORNER
RA
GDURUN PENGLER
RA

Of Counsel:

JAMES A. FORSTNER
Attorney at Law PhD (chem), J.D.
Admitted Delaware, D.C., USPTO

POSTMAIL:
POSTFACH/P.O.BOX 19 64
85319 FREISING

BESUCHER/VISITORS:
PRINZ-LUDWIG-STRASSE 40A
D-85354 FREISING

TELEFON 08161-608-0
FAX (G3) 08161-608-100
FAX (G4) 08161-608-104
E-MAIL info@patentfirm.de
INTERNET www.patentfirm.de
www.kuhnen-wacker.de
www.kuhnen-wacker.com

In Kooperation mit den Rechtsanwältinnen:

DR. HARTMUT KRAFFT*
RA Dr.rer.pol.
DR. PETER LUTZ*
RA vBp Dr.jur.
EIKE M. GERSTENBERG*
RA
DR. CHRISTOPH HEGELE
RA Dr.jur.
PA Patentanwalt/Patent Attorney
EP European Patent Attorney
ETD European Trademark and Design Attorney
EPL European Patent Litigator (epi/CEIPI)
RA Rechtsanwalt/Attorney at Law
vBp Vereidigter Buchprüfer/Certified Accountant
* Rechtsanwalt in 80333 München
Brienner Straße 10; zugel. auch
bei den Oberlandesgerichten

BANKVERBINDUNGEN
BANK ACCOUNTS
DEUTSCHE BANK MÜNCHEN
BLZ 700 700 24 Konto 9 343 500
Swift: DEUTDED8707
Iban: DE58700700240934350000
HYPO-VEREINSBANK FREISING
BLZ 700 211 80 Konto 4 032 500
Swift: HYVEDEMM418
Iban: DE14700211800004032500
SPARKASSE FREISING
BLZ 700 510 03 Konto 26 500
Swift: BYLADEM1FSI
Iban: DE18700510030000026500
COMMERZBANK FREISING
BLZ 700 400 41 Konto 5 120 555
Swift: COBADEFFXXX
Iban: DE72700400410512055500
MÜNCHNER BANK EG
BLZ 701 900 00 Konto 170 100
Swift: GENODEF1M01
Iban: DE59701900000000170100

VAT-Nr.: DE 813 496 485

An das
Europäische Patentamt
Erhardtstraße 27

80298 München

September 20, 2004 JD/JD/SG
[File: 100439060]

Official File No. : 92 901 834.9-2216 / EP 0 563 194 / 01
Our Reference : 57/OC03K02/EP
Owner/Applicant: Sense-Sonic Limited

Since negotiations between the patentee and his legal successor,
respectively, on the one side and the opposers on the other side, are
pending with the aim of an amicable settlement between the parties, it is
respectfully requested to allow another two-months' extension until

November 22, 2004.

We would appreciate receiving a Confirmation that the extension has
been granted.

Dr. Jörg Dorner
Patent Attorney
(Association No. 150, ☎ +49-8161 608 308)

Besuchen Sie uns auch auf unserer Web-Seite

Please also visit our Web-Site



Chartered Patent Attorneys
 European Patent Attorneys
 Registered Trade Mark Attorneys
 European Trade Mark Attorneys

Wilson Gunn M'Caw

Also at Birmingham, Chesterfield, London

5th Floor
 Blackfriars House
 The Parsonage
 Manchester M3 2JA
 England

EPO - Munich
 51

23 Juli 2004

Tel: +44 (0)161 827 9400
 Fax: +44 (0)161 832 4905
 www.wilsongunn.com

Our Ref: JER/LM/04/63
 Your Ref: 92 901 834.9-2216
 Date: 21 July 2004

"E" ← →

DIRECT E-MAIL ADDRESS
 james.robey@wilsongunn.com

The European Patent Office,
 Erhardtstrasse 27,
 D-80298 Munchen 2,
 Germany.

Dear Sirs,

92901834.9

Re: European Patent No. 0563194
Sense-Sonic Limited ← "F"

The above patent has been assigned to Tonewear Limited by virtue of an agreement dated 15th September 2003. Tonewear Limited has subsequently changed name to Converser Products Limited.

"G"

I ask that the assignment and subsequent change of name be recorded on the European Patents Register. In connection with this I enclose a certified copy of a certified copy of an extract of the agreement dated 15th September 2003 together with a copy Certificate of Incorporation on change of name for Tonewear Limited.

"H"

I authorise the European Patent Office to debit the official fee of €75 for recording of a transfer to our account no. 28050024.

If anything further is required please let me know.

A Form 1037 is also enclosed.

Yours faithfully,

J.E. Robey
 Professional Representative.

"I"

Encs.

Bill Downey, B.Sc.(Eng), EPA, CPA, MITMA, ETMA, Barry Quest, M.A.(Oxon), EPA, CPA, MITMA, ETMA, Mark Goodwin, B.Sc., EPA, CPA, MITMA, ETMA, Bruce Marshall, M.A.(Canab), MITMA, ETMA, Richard Hill, B.Sc., EPA, CPA, ETMA, James Robey, M.Sc.(Dunelm) EPA, CPA, ETMA.

Ian Middlemist, EPA, CPA, MITMA, ETMA, Patricia Phillips, B.Sc., EPA, CPA, MITMA, ETMA, Natalie Brindle, LL.B., MITMA, ETMA, Sophy Denny, B.Sc., EPA, Lisa Jane Brown, LL.B., MITMA, ETMA, Michael Douglas, B.Sc., Ph.D., ETMA, Andrew Wells, B.Pharm, Ph.D., ETMA, Lucy Towell, M.Chem., Ph.D., David Slattery, M.Phys., Anne Lacaze, LL.M. ETMA, Louise Smith, B.Sc., David Warlow, M.Sc., Claire Ward-Passey, M.Phys.

Consultant: Peter Low, EPA, CPA. Trade Mark Consultant: Kathryn Johnson, MITMA, ETMA



Chartered Patent Attorneys
 European Patent Attorneys
 Registered Trade Mark Attorneys
 European Trade Mark Attorneys

Wilson Gunn M'Caw

Also at Birmingham, Chesterfield, London

5th Floor
 Blackfriars House
 The Parsonage
 Manchester M3 2JA
 England

Tel: +44 (0)161 827 9400
 Fax: +44 (0)161 832 4905
 www.wilsongunn.com

EPO - Munich
 53
 18. Sep. 2004

Our Ref: JER/LM/04/63
 92901834.9-2216 0563194
 Your Ref: 16 September 2004
 Date:

DIRECT E-MAIL ADDRESS
james.robey@wilsongunn.com

The European Patent Office,
 Erhardtstrasse 27,
 D-80298 Munchen 2,
 Germany.

Dear Sirs,

92901834.9

Re: European Patent No. 0563194 Sense-Sonic Limited
Assigned to Tonewear Limited

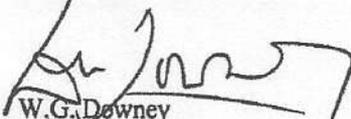
} "K"

I refer to the official communication of 13th August 2004, to which a reply is required by 23rd October 2004.

I enclose a copy of a Certificate of Incorporation on change of name confirming the change of name of Tonewear Limited to Conversor Products Limited.

I also enclose Form 1037.

Yours faithfully,


 W.G. Downey
 Professional Representative.

Encs.

Bill Downey, B.Sc.(ENG), EPA, CPA, MITMA, ETMA, Barry Quest, M.A.(Oxon), EPA, CPA, MITMA, ETMA, Mark Goodwin, B.Sc., EPA, CPA, MITMA, ETMA,
 Bruce Marsh, M.A.(Cantab), MITMA, ETMA, Richard Hill, B.Sc., EPA, CPA, ETMA, James Robey, M.Sc.(Dunelm) EPA, CPA, ETMA,
 Ian Middlemist, EPA, CPA, MITMA, ETMA, Patricia Phillips, B.Sc., EPA, CPA, MITMA, ETMA, Natalie Brindle, LL.B., MITMA, ETMA, Lisa-Jane Brown, LL.B., MITMA, ETMA,
 Michael Douglas, B.Sc., Ph.D., ETMA, Lucy Tovell, M.Chem., Ph.D., David Stattery, M.Phys., Anne Loosze, LL.M, ETMA, Louise Smith, B.Sc., David Warrilow, M.Sc.
 Consultant: Peter Low, EPA, CPA. Trade Mark Consultant: Kathryn Johnson, MITMA, ETMA

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 4884436

The Registrar of Companies for England and Wales hereby certifies that
TONEWEAR LIMITED

having by special resolution changed its name, is now incorporated
under the name of
CONVECTOR PRODUCTS LIMITED

Given at Companies House, Cardiff, the 9th December 2003

"M"



C048844368



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



Companies House
— for the record —

HC006B



☐ EPA/EPO/OEB
 D-80298 München
 ☎ +49 89 2399-0
 TX 523 656 epmu d
 FAX +49 89 2399-4465

Europäisches Patentamt

European Patent Office

Office européen des brevets

Generaldirektion 2

Directorate General 2

Direction Générale 2

COPY

Goodwin, Mark
 Wilson, Gunn, M'Caw,
 5th Floor
 Blackfriars House
 The Parsonage
 Manchester M3 2JA
 GRANDE BRETAGNE

"N"

Datum/Date
 29/11/04

Zeichen/Ref./Réf. WGD/DPW/NH	Anmeldung Nr./Application No./Demande n°/Patent Nr./Patent No./Brevet n°. 92901834.9-2216/0563194
Anmelder/Applicant/Demandeur/Patentinhaber/Proprietor/Titulaire Conversor Products Limited	

COMMUNICATION

concerning the registration of amendments relating to

- a transfer (Rule 20/Rules 61,20 EPC)
- entries pertaining to the applicant/the proprietor (Rule 92(1)(f) EPC)

As requested, the entries pertaining to the applicant of the above-mentioned European patent application/to the proprietor of the above-mentioned European patent have been amended to the following:

AT-DE-DK-FR-NL
 Conversor Products Limited
 110 Cannon Street,
 London EC4N 6AR/GB

The registration of the changes has taken effect on 18-09-04.....

In the case of a published application/a patent, the change will be recorded in the Register of European Patents and published in the European Patent Bulletin (Section I.12/II.12).

Your attention is drawn to the fact that, in the case of the registration of a transfer, any automatic debit order only ceases to be effective from the date of its express revocation (cf. point 14(c) of the Arrangements for the automatic debiting procedure, Supplement to OJ EPO 6/1994).

Stephæn Beeby

Formalities officer
 Tel.: (+49-89) 2399-



EPO Form 2544 11.99	7051014 24/11/04

turnerparkinson LLP

solicitors

Andrew Hall

By E-mail: andrew.hallii@btconnect.com

Our ref: RML/MAN/080507ah/2211-87

Dear Andrew

Re: **Sense-Sonic Limited ("the Company")**

I refer to our recent telephone conversation.

I note that you have asked whether the patent agents, Wilson Gunn, were ever engaged by our clients, Stephen Leonard Conn and Andrew Dick, whilst they were the administrative receivers of the above Company.

My clients have checked through their records and can find no evidence to suggest that Wilson Gunn were ever instructed to act on behalf of Sense-Sonic Limited by my clients as joint administrative receivers.

Yours sincerely

**Mark Lund
Partner**

For and on behalf of
turner parkinson LLP



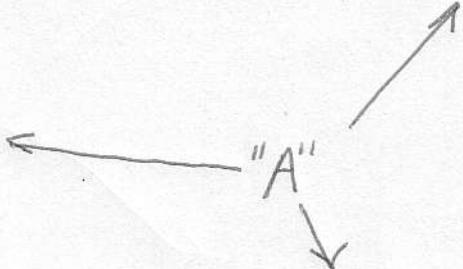
Hollins Chambers
64a Bridge Street
Manchester M3 3BA

DX 14373
Manchester

Tel: 0161 833 1212
0845 812 7047
Fax: 0161 834 9098

e-mail:
mark.lund@tp.co.uk

07 May 2008



"B"

"C"

- LLP Members**
- NF Davenport
 - RCW Parkinson
 - AMJ Openshaw-Blower
 - RM Lund
 - AW Booth
 - CD Johnson
 - IP Fitzpatrick
 - S Turner
 - MR Karran
 - A Sturge
 - DM Higgins

- Associates**
- TJ Guest
 - SJ Calderwood
 - DP Reilly
 - L Haire
 - V Brandon
 - LA Barnes
 - M Wright



Lexcel
THE LAW SOCIETY

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turner parkinson LLP is regulated by the Solicitors Regulation Authority
Registered office as above

PART VI

PATENTS

Patents county courts

287.	Patents county courts: special jurisdiction.	1194
288.	Financial limits in relation to proceedings within special jurisdiction of patents county court.	1198
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290.	Limitation of costs where pecuniary claim could have been brought in patents county court [<i>Prospectively Repealed</i>].	1202
291.	Proceedings in patents county court.	1203
292.	Rights and duties of registered patent agents in relation to proceedings in patents county court.	1207

An Act . . . , to make provision with respect to patent agents and trade mark agents; to confer patents and designs jurisdiction on certain county courts; to amend the law of patents; . . . ; and for connected purposes.

[15th November 1988]

PART V [SECTIONS 274–286]

PATENT AGENTS AND TRADE MARK AGENTS

Patent Agents [Sections 274–281]

274.01

SECTION 274 [1988]

Persons permitted to carry on business of a patent agent

274.—(1) Any individual, partnership or body corporate may, subject to the following provisions of this Part, carry on the business of acting as agent for others for the purpose of—

- (a) applying for or obtaining patents, in the United Kingdom or elsewhere, or
- (b) conducting proceedings before the comptroller relating to applications for, or otherwise in connection with, patents.

(2) This does not affect any restriction under the European Patent Convention as to who may act on behalf of another for any purpose relating to European patents.

Note. This section came into force on August 13, 1990 (S.I. 1990 No. 1400).

RELEVANT RULE—RULE 90

"A"

Rule 90—Agents

274.02

- 90.—(1) Unless the comptroller otherwise directs in any particular case—
- (a) all attendances upon him may be made by or through an agent; and
 - (b) every notice, application or other document filed under the Act may be signed by an agent.
- (2) Where after a person has become a party to proceedings before the comptroller he appoints—
- (a) an agent for the first time, the newly appointed agent shall file Patents Form 51/77 on or before the first occasion when he acts as agent; or
 - (b) one agent in substitution for another, the newly appointed agent shall file in duplicate Patents Form 51/77 on or before the first occasion when he acts as agent and the comptroller shall send one copy of the Form to the substituted agent.

COMMENTARY ON SECTION 274 [1988]

Scope of the section

274.03

Section 274 [1988] is complementary to substituted section 102 (reprinted at § 102.01). While section 102 provides a general freedom of appearance and audience in proceedings before the Comptroller, section 274 provides a like general freedom for persons to carry on the business of a "patent agent", defined as an agent for others for the purpose of applying for and obtaining patents (whether in the United Kingdom or elsewhere) or of conducting proceedings before the Comptroller relating to application for, or otherwise in connection with, patents; and such agency representation may be by an individual, by a partnership or by a body corporate (subs. (1)). Accordingly, section 274 [1988] provides a freedom for those not on the Register of Patent Agents (and not being a solicitor) to carry on the business of a "patent agent" (as that term was formerly defined in section 130(1), for which see § 102.03), with this freedom extended to cover business relating to European patents and patent applications (except in proceedings before the EPO). The origin of this freedom is discussed in § 102.03, see also P. R. B. Lawrence ((1988-89) 18 *CIPA* 88).

The freedom of practice for persons who are not "registered patent agents" (for which see section 275), which is provided by section 274 [1988], and the freedom of audience before the Comptroller provided by section 102, are however subject to the restrictions specified in the remainder of Part V of the 1988 Act, *i.e.*: in sections 275-281 [1988], particularly the restriction against use of the terms "patent agent", "patent attorney" and the like (as discussed in the commentaries on sections 276 and 278 [1988]); and subject to the restrictions set out in section 102(2)-(4) and discussed in § 102.02; and to a limitation on appearance on appeal from a decision of the Comptroller to the Patents Court, not permitted by the terms of section 102A; and without effect on the provisions of the EPC as discussed in § 274.10. Moreover, the Comptroller continues to have power to refuse to recognise certain persons as agents, see section 281 and the commentary thereon. However, the freedom provided by sections 102 and 274 includes exemption in connection with proceedings before the Comptroller from the offence of preparation of documents (other than a deed) by legally unqualified persons, see section 102(2) and § 102.05.

Representation by an agent

If it
be ada
30, 19

274.04 — Appointment of agent

" B "



Notwithstanding that subsection (1) permits a party to any proceedings before the Comptroller (either under the Act or under any treaty or international convention to which the United Kingdom is a party) to be represented by another (herein called an "agent"), though subject to possible non-recognition by the Comptroller of certain persons under section 281 [1988] and rules made thereunder, for which see §§ 281.02 *et seq.*, such a person must be authorised under rule 90 (reprinted at § 274.02), and an appointed agent must have an address for service which is in the United Kingdom (r. 30, reprinted at § 32.03). The appointed agent can be a firm, or body corporate, rather than an individual (subs. (1)). The personal signature of documents is not required, though the Comptroller may enquire whether signature of a particular document was properly authorised by its apparent maker, *i.e.* by a partner in the case of a firm.

I/We
have
to act

While, at least in the period from 1950 to the commencement of the new provisions at the end of 1990, there does not appear to have been any non-recognition by the Comptroller of persons acting as agent contrary to the previous wording of rule 90 and its predecessors, nevertheless the provision acted as a deterrent. Although the position has now changed by a shift of emphasis towards representation by "anyone", there so far appears to have been little shift in practice, even though the way has been opened to representation in proceedings before the Comptroller by foreign patent professionals, particularly those situated elsewhere in the European Community.

(d)

and r
agent
I/We

It is not necessary for a formal authorisation of agent to be filed at the Patent Office when an application is filed or proceedings commenced. This change (made in 1982) brought proceedings before the Comptroller into line with the position of a solicitor commencing proceedings before the court. However, when the Patent Office is acting as receiving office under the PCT, an authorisation must be filed under PCT: 90.3, see § 89.35. For the provision of a signed authorisation for proceedings in the EPO, see § 274.10.

Note

" C "



Nevertheless, attention is drawn (as it is by a note on most of the Patents Forms) to rule 106 (reprinted at § 72.08). This enables the Comptroller to direct that there should be furnished to him, within a period which he specifies, such documents and/or evidence as he may require. Accordingly, under the power of rule 106, the Comptroller can at any time require that he be satisfied that an agent was duly authorised by his principal to file the application or instigate the proceeding in question. Presumably, if the form naming the agent is directly signed by the principal, that will suffice, as also would the provision of a pre-dated authorisation or a statutory declaration (or other acceptable evidence) from the principal that the agent had been duly authorised: for example by oral instructions or by implication from the nature of the relationship between the agent and principal, or as a result of the requests made by the principal to the agent. There seems to be no reason why the authorisation should not arise by sub-delegation and it may even be possible for the principal to adopt the actions of his agent retroactively. However, a prudent agent may wish to protect himself against a subsequent repudiation of authority from the principal (for example in a dispute over payment of costs). He may therefore deem it a wise precaution to seek a signed authorisation from the principal and retain this on his file. The signing of an authorisation is also a useful way of an agent ensuring that he has correctly stated the name and address of the principal.

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If an authorisation is provided, care should be taken that its terms are broad enough to cover the acts performed, or to be performed, by the agent. For example, a general authorisation for the filing of applications, for obtaining grant and for subsequent proceedings in respect of the patent so obtained may not have broad enough wording (unless modified) to authorise the agent to act in proceedings against third parties, such as in applications for revocation under section 72.

[COPYRIGHT, DESIGNS AND PATENTS ACT 1988, SECTION 274

If it is desired to have the principal execute an authorisation, a suitable form, which can be adapted as either a specific or general authorisation, was published in the O.J. March 30, 1978. This is in the form:—

PATENTS ACT 1977

Authorisation of Agent

"D"

I/We (a).....
have appointed (b).....
to act for me/us in proceedings concerning

- (d) { (1) my/our application for a patent or a patent identified as follows
(c)
(2) all applications for patents and patents in my/our name.

and request that notices, requisition and communications relating thereto be sent to such agent at the above address.

I/We hereby revoke all previous authorisations given by me/us in this connection.

Dated this day of 19..
(e)

Notes.

- (a) State name and address of applicant(s).
- (b) State name and address of agent.
- (c) State here the title of the invention if not yet filed or the application or patent number if available.
- (d) Delete (1) or (2) whichever is inapplicable.
- (e) To be signed by the person(s) appointing the agent.

However, modification of this is necessary if it is intended to provide an authorisation to act in proceedings relating to third party patents.

Where a possible conflict of interest can be seen, the court may grant (at least on an *ex parte* basis pending further review on an *inter partes* basis) an injunction against representation by a particular firm or person, see *Chiron v. Murex* (BL C/17/95) where the defendants desired to change their representation to a firm of solicitors of which a partner had formerly been a partner with the plaintiff's solicitors even though that partner had not been involved in the litigation in question. However, the injunction was not continued after an *inter partes* hearing (*Re A Firm of Solicitors* [1995] FSR 783), the court then deciding that there was, on the facts, no good and sufficient reason to deprive a litigant of its solicitor of choice, there being no evidence that the new solicitor possessed any relevant confidential information.

Many of the patent forms now provide space for entry of an ADP number for the specified agent. This is an automatic data processing number which has been assigned to agents as part of the computerisation of Patent Office procedures. If the agent's ADP number is known this should be used, but care is necessary to insert this correctly. Note that different ADP numbers are allocated for patent and trade mark matters.

It is important to note that, in proceedings before the EPO, documents (if not signed personally by the applicant) must be signed personally by a duly authorised representative, see further § 274.10. However, personal signature is not, in practice, required by the United Kingdom Patent Office. It is sufficient that the person appending a requisite signature has authority, express or implied, to sign on behalf of the authorised agent. It is on this basis that a partnership or firm may be authorised to act collectively. Thus, in *General Motors (Longhouse's) Application* ([1981] RPC 41), it was held that a signature of an employee on behalf of an authorised agent had been made with at least implied authority, unless it could be shown that the employee had acted "on a frolic of his own".

274.05 —Location of agent

Section 281(5) [1988] (reprinted in § 281.01) requires the Comptroller not to recognise as agent a person appointed to represent another in "business under the Patents Act 1949, the Registered Designs Act 1949 (c. 88) or the Patents Act 1977" unless such person resides, or has a place of business, in the United Kingdom, the Isle of Man or a Member State of the European Community. This broadened the former position (under the now repealed section 115(2)) which required such location to be "in the United Kingdom". However, rule 30 (reprinted at § 32.03) requires an address for service to be specified in all cases which is in the United Kingdom (or the Isle of Man, see s. 132(2)).

274.06 —Change of agency

Rule 90(2) requires that, where an agent is appointed for the first time or there is a change of agent during pending proceedings, the newly appointed agent must file a declaration of agency on PF 51/77 (for which no fee is required) "on or before" the first occasion that such person acts as agent. Since rule 90(2) is not mentioned in either rule 110(2) or (3), an extension of time for filing PF 51/77 is, in principle, obtainable by discretion exercised under rule 110(1). When one agent replaces another, PF 51/77 is required to be filed in duplicate so that the Comptroller can send one copy to the agent formerly acting to inform him of the new agency, thereby giving him the chance to object if appropriate (r. 90(2)(b)).

If the new agent is to act only in a limited manner and the previous agency is not to be revoked (or at least not totally), this should be made clear on PF 51/77, if necessary with deletion or amendment of the instruction to send all correspondence to the address of the new agent. When PF 51/77 relates to a published patent application or to a granted patent, it is not treated as a change of the address for service recorded in the register. For this, the filing of PF 20/77 is required, see e.g. O.J. July 19, 1989 and § 32.25.

It has been suggested that the procedure of being able to nominate oneself as a new agent during the course of proceedings is open to abuse (A. J. Hewlett, (1981-82) 11 *CIPA* 417), see also N. J. Flower ((1982-83) 12 *CIPA* 119). However, any such abuse by a patent agent would constitute gross professional misconduct leading to possible penalty under the Register of Patent Agents Rules (for which see Appendix H) and possible refusal of recognition under section 281, for which see § 281.04. Such actions as envisaged would also be likely to be criminal as being part of a conspiracy to defraud and possibly obtaining a pecuniary advantage by deception. Moreover, the persons concerned would be liable to civil law actions for damages for deceit and breach of warranty of authority.

274.07 —Obstacles to practice by unqualified person

While, as stated in § 102.03, the representation, for financial gain, of a party to proceedings before the Comptroller is no longer restricted to registered patent agents (and solicitors), others (here termed "unqualified persons") suffer disadvantages compared to registered patent agents (and solicitors) in that unqualified persons do not enjoy any of the privileges of registered patent agents (for which see § 275.05). In particular, unqualified

persons may not use the term "patent agent" or similar expressions including "patent attorney" (for which see the commentary on s. 276 [1988]) and the term "European patent attorney" is restricted to those on the European list (s. 277 [1988], reprinted at § 277.01 and discussed in the commentary thereon). Also, unqualified persons have no right to conduct or appear in, appeals to the Patents Court from decisions of the Comptroller (s. 102A, discussed § 102A.02) or instruct counsel directly. Further, unqualified persons do not enjoy the legal privilege of patent agents and solicitors in respect of communications relating to inventions, etc. (s. 280 [1988]) discussed in the commentary thereon), though an unqualified person may enjoy a like privilege under Scots law, see § 105.03; and unqualified persons may also have a problem over the availability of professional indemnity insurance, see the paper by W. E. Caro ((1986-87) 16 *CIPA* 150) and the Seminar Report ((1986-87) 16 *CIPA* 399).

—Advantages of representation by a "Chartered Patent Agent"

274.08

While a registered patent agent need not be a member of the Chartered Institute of Patent Agents, the vast majority of registered patent agents are members of this professional body. As such, they are bound by the rules of professional conduct imposed by the Chartered Institute upon its patent agent members, see § 275.06. These rules embody the general ethical principles expected of any truly professional body, for which see the paper by Sir David Napley ((1982-83) 12 *CIPA* 178 and the 1961 paper by T.B. Clerk ([2000] *CIPA* 220), each of which concentrates on the general ethical conduct expected of a member of an honourable profession, now embodied, although only to some extent, in the formally promulgated codes of conduct for members of the Chartered Institute and, separately, for members of the European Patents Institute (*epi*). The present rules are expressed in simplified form as a set of principles, rather than detailed rules, and are amplified by "Guidelines" concerning the observance of these rules. A consolidated version of the two documents is reprinted in Appendix J hereto.

Those members of the Chartered Institute who are also European patent attorneys (as most of them are) are also bound (at least in respect of their activities before the EPO) by the Code of Professional Conduct of the Institute of Professional Representatives before the EPO ("the *epi*") (for which see § 286.05), membership of which is compulsory for European patent attorneys. As noted in § 277.05, the restrictions therein are more "severe" for example as regards restrictions on offering services by way of advertisements, whereas the Chartered Institute's rules of professional conduct mentioned above permit more freedom as regards professional advertising, see § 275.06 and (1987-88) 17 *CIPA* 203.

—Liability of agents for negligence

274.09

Any person providing a service for the benefit of another is liable to that other person (either in contract or in tort) for any negligence in the performance of these duties, or actions in respect thereof, because a general duty of care is assumed to exist in such circumstances (*Hedley Byrne v. Heller* [1964] AC 465 (HL)). Also, under section 13 of the Supply of Goods and Services Act 1982 (c. 29), there is an implied term in a contract for the supply of a service (where the supplier is acting in the course of a business) that the supplier will carry out the service with reasonable care and skill. However, there has been exempted from this particular provision "the services of an advocate in court or before any tribunal, inquiry or arbitrator and in carrying out preliminary work directly affecting the conduct of the hearing" (Supply of Services (Exclusion of Implied Terms) Order, S.I. 1982 No. 1771); this would appear to cover anyone appearing before the Comptroller under section 102(1). The application of these principles to the principles of patent agency work is the subject of a paper by T. Z. Gold ((1990-91) 20 *CIPA* 120).

Under section 2(2) of the Unfair Contracts Terms Act 1977 (c. 50) ["UCTA"], liability for negligence cannot be excluded by a contract term or a notice except (other than for death or personal injury) as such term or notice satisfies a requirement for reasonableness

(as defined in s. 11 of UCTA). However, the UCTA does not extend to "any contract so far as it relates to the creation or transfer of a right or interest in any patent, trade mark, copyright or design right (including a "topography right"), registered design, technical or commercial information or other intellectual property, or relates to the termination of any such right or interest" (UCTA, Sched. 1, para. 1(c), as amended by: Sched. 1, para. 1(2)(f) [1986]; Sched. 7, para. 24 [1988]; and S.I. 1989 No. 1100 itself amended by S.I. 1993 No. 2497). Thus, agents acting for others in matters relating to patents could exclude, or limit, liability for their negligence in respect of much of the work carried out by them. However, most "Chartered Patent Agents" (*i.e.* Fellows of the Chartered Institute of Patent Agents, for which see § 275.06) are unlikely to exclude such liability, regarding it as inimical to their professional character and relying instead on professional indemnity insurance, a subject which has been discussed in above-mentioned articles on professional indemnity insurance. Unqualified persons, to whom such insurance is unlikely to be available (see § 274.07), are more likely to adopt such a practice, as may possibly registered patent agents who are not members of the Chartered Institute.

Andrew Master Hones v. Cruikshank and Fairweather ([1980] RPC 16) was a case of negligence against a firm of patent agents. A breach of contract between client and patent agent was held to have occurred when the agent did not exercise the degree of knowledge and care to be expected from a notional duly qualified person practising in the profession. The agent in question was negligent in that he had taken a superficial and incorrect view of the prior art which he had failed to apply to all the claims. He had also failed to ascertain from his client the features which distinguished the invention from the prior art and which resulted in its practical success. Moreover, on the evidence, the patent could have been effective against competitors irrespective of its validity. Consequently, the agent should not have assumed, without further inquiry, that the applicant, by his silence, had taken the agent's advice to abandon the application. An inquiry into damages was ordered on the basis that there was good reason to think that valid claims could have been obtained which would not readily have been circumvented by competitors. On appeal ([1981] RPC 389), it was conceded that there had been some degree of negligence and a breach of contract, but it was held that the degree of negligence was much less than the judgment at first instance indicated. Thus, none of the claims of the specification in the form which existed when the application lapsed was valid, and the claims could easily have been avoided. In these circumstances the Court of Appeal thought that damages, though not purely nominal, were unlikely to be large.

Another case of negligence is *Lee v. Walker* ((1872) LR 7 CP 121), where a patent agent was held to have been negligent when he had failed to act in accordance with a legal decision of the previous year of which he ought to have been aware.

Halifax Building Society v. Urquart-Dykes and Lord ([1997] RPC 55) was a case of negligence by a trade mark agent and, although in the circumstances of the case, nominal damages only were awarded, the court stated that the duties of a trade mark agent extend to advising in relation to all legal pitfalls reasonably connected with a trade mark application, including (1) keeping his client informed of any legal problems which might arise and warning the client to consider any commercial problems which might arise as a result of the legal problems which he, as a trade mark agent, might reasonably discern and (2) informing his client of any matter in relation to which he needed instructions on the facts in order for him to give proper advice. These remarks would seem to apply equally to the duties of a patent agent. However, a patent agent is entitled to rely upon information provided by persons consulted abroad within the scope of their expertise and is not negligent in not obtaining documentation supporting advice received from abroad (*Arbiter Group v. Gill Jennings & Every* [1999] RPC 686 and *unreported* May 26, 2000 (CA)).

274.10 Agency under the EPC

But for the presence of subsection (2) (which parallels section 102(4), reprinted in § 102.01), section 274 [1988] would have been in conflict with EPCa. 134. This article restricts representation before the EPO to those on the list of professional representatives

PATENT COOPERATION TREATY

"A" → Appointment of Agent or Common Representative

The undersigned Applicants hereby appoint:-

DOWNEY, WILLIAN GERRARD of
QUEST, BARRY
LOW, PETER JOHN
FUNGE, HARRY

WILSON, GUNN & ELLIS,
41-51 Royal Exchange,
Cross Street,
Manchester, M2 7BD
United Kingdom

Tel: 061-834-0936
Telex: 669123
Telecopier: 061-832-4905

As Agents to act on their behalf before the competent
International Authorities in connection with the
International Application concerning

"B"

AN IMPROVED HEARING AID SYSTEM

(File Reference PCT/GB91/02316 has been indicated in the
Request filed with the United Kingdom Receiving Office)

Place UNITED KINGDOM

Date 14th February 1992

in respect of Designated
States other than United
States of America

Andrew Hall

"C"

Place UNITED KINGDOM

Date 14th February 1992

in respect of Designation of
the United States of America

Andrew Hall

PATENT COOPERATION TREATY

Patent Office
Newport

(RO/GB)

FROM the INTERNATIONAL BUREAU of the
WORLD INTELLECTUAL PROPERTY ORGANIZATION

NOTIFICATION OF CERTAIN DEFECTS IN THE
INTERNATIONAL APPLICATION

Issued pursuant to PCT Rule 28.1(a)

IN ITS CAPACITY AS A RECEIVING OFFICE

DATE OF MAILING by the International Bureau

20 January 1992 (20.01.92)

IDENTIFICATION OF THE INTERNATIONAL APPLICATION

International Application No.

International Filing Date

PCT/GB91/02316

23 December 1991 (23.12.91)

Applicant (Name)

SELECT HEARING SYSTEMS LIMITED
Hall, Andrew, James, Jamieson

NOTIFICATION

The International Bureau hereby calls the attention of the receiving Office to the defects indicated below which have been noted in the above-identified international application.

1. As to signature (Article 14(1)(a)(i)), the request part of the international application:
 - a. was not signed.
 - b. was not signed by all the applicants.
 - c. was signed by what appears to be an agent/common representative but the latter cannot be considered as such since the said international application was not accompanied by a power of attorney appointing him.
 - d. other.
2. As to indications concerning the applicant (Article 14(1)(a)(ii)), the request part of the international application:
 - a. does not properly indicate his name.
 - b. does not indicate his address.
 - c. does not properly indicate his address.
 - d. does not indicate his nationality.
 - e. does not indicate his residence.
 - f. other (specify)
3. As to the prescribed physical requirements (Article 14(1)(a)(v)) of the international application:
 - a. defects exist in the presentation of the text matter as specified in Annex A of this notification. } "E"
 - b. defects exist in the presentation of the drawings as specified in Annex B of this notification.

Further specification (where useful) of any of the defects noted under items 1 and 2 above:

Mailing Address

WIPO
34, chemin des Colombettes
1211 Geneva 20
Switzerland

Authorized Officer

Combaz
C. Combaz

From: Paul Twyman [Paul.Twyman@patent.gov.uk]
Sent: 09 February 2006 10:00
To: ajjh@freenetname.co.uk
Subject: Re: andrew hall
Mr Hall,

F { You asked again about the PCT as it applied in December 1991. The PCT Articles have only been amended three times since 1970, in 1979, 1984 and 2001. The 2001 amendment introduced the 30-month period for entering the national phase and therefore neither Article 14(1) nor Article 49 were affected by this amendment. The current articles 14 and 49 therefore applied in 1991.

There is a history of PCT rules changes available at http://www.wipo.int/pct/en/texts/pdf/pct_regulations_history.pdf . When you access this site there are bookmarks to each of the Rules. So far as we are concerned, this appears a complete and reliable record of all changes to the PCT Rules. Rule 90 was, to 30 June 1992, titled "Representation", since 1 July 1992 it has been titled "Agents and Common Representatives" but it has always clearly been about representation.

I hope this is helpful.

Paul Twyman

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WIPO

INTERNATIONAL TREATIES
 Regulations under the PCT

Rule 90

Agents and Common Representatives

90.1 Appointment as Agent

- (a) A person having the right to practice before the national Office with which the international application is filed or, where the international application is filed with the International Bureau, having the right to practice in respect of the international application before the International Bureau as receiving Office may be appointed by the applicant as his agent to represent him before the receiving Office, the International Bureau, the International Searching Authority and the International Preliminary Examining Authority.
- (b) A person having the right to practice before the national Office or intergovernmental organization which acts as the International Searching Authority may be appointed by the applicant as his agent to represent him specifically before that Authority.
- (c) A person having the right to practice before the national Office or intergovernmental organization which acts as the International Preliminary Examining Authority may be appointed by the applicant as his agent to represent him specifically before that Authority.
- (d) An agent appointed under [paragraph \(a\)](#) may, unless otherwise indicated in the document appointing him, appoint one or more sub-agents to represent the applicant as the applicant's agent:
- (i) before the receiving Office, the International Bureau, the International Searching Authority and the International Preliminary Examining Authority, provided that any person so appointed as sub-agent has the right to practice before the national Office with which the international application was filed or to practice in respect of the international application before the International Bureau as receiving Office, as the case may be;
 - (ii) specifically before the International Searching Authority or the International Preliminary Examining Authority, provided that any person so appointed as sub-agent has the right to practice before the national Office or intergovernmental organization which acts as the International Searching Authority or International Preliminary Examining Authority, as the case may be.

90.2 Common Representative

- (a) Where there are two or more applicants and the applicants have not appointed an agent representing all of them (a "common agent") under [Rule 90.1\(a\)](#), one of the applicants who is entitled to file an international application according to [Article 9](#) may be appointed by the other applicants as their common representative.
- (b) Where there are two or more applicants and all the applicants have not appointed a common agent under [Rule 90.1\(a\)](#) or a common representative under [paragraph \(a\)](#), the applicant first named in the request who is entitled according to [Rule 19.1](#) to file an international application with the receiving Office shall be considered to be the common representative of all the applicants.

90.3 Effects of Acts by or in Relation to Agents and Common Representatives

- (a) Any act by or in relation to an agent shall have the effect of an act by or in relation to the applicant or applicants concerned.
- (b) If there are two or more agents representing the same applicant or applicants, any act by or in relation to any of those agents shall have the effect of an act by or in relation to the said applicant or applicants.
- (c) Subject to [Rule 90bis.5\(a\)](#), second sentence, any act by or in relation to a common representative or his agent shall have the effect of an act by or in relation to all the applicants.

90.4 Manner of Appointment of Agent or Common Representative

- (a) The appointment of an agent shall be effected by the applicant signing the request, the demand or a separate power of attorney. Where there are two or more applicants, the appointment of a common agent or common representative shall be effected by each applicant signing, at his choice, the request, the demand or a separate power of attorney.
- (b) Subject to [Rule 90.5](#), a separate power of attorney shall be submitted to either the receiving Office or the International Bureau, provided that, where a power of attorney appoints an agent under [Rule 90.1\(b\)](#), (c) or (d)(ii), it shall be submitted to the International Searching Authority or the International Preliminary Examining Authority, as the case may be.
- (c) If the separate power of attorney is not signed, or if the required separate power of attorney is missing, or if the indication of the name or address of the appointed person does not comply with [Rule 4.4](#), the power of attorney shall be considered non-existent unless the defect is corrected.
- (d) Subject to [paragraph \(e\)](#), any receiving Office, any International Searching Authority, any International Preliminary Examining Authority and the International Bureau may waive the

requirement under [paragraph \(b\)](#) that a separate power of attorney be submitted to it, in which case [paragraph \(c\)](#) shall not apply.

- (e) Where the agent or the common representative submits any notice of withdrawal referred to in [Rules 90bis.1 to 90bis.4](#), the requirement under [paragraph \(b\)](#) for a separate power of attorney shall not be waived under [paragraph \(d\)](#).

90.5 *General Power of Attorney*

- (a) Appointment of an agent in relation to a particular international application may be effected by referring in the request, the demand or a separate notice to an existing separate power of attorney appointing that agent to represent the applicant in relation to any international application which may be filed by that applicant (i.e., a "general power of attorney"), provided that:
- (i) the general power of attorney has been deposited in accordance with [paragraph \(b\)](#), and
 - (ii) a copy of it is attached to the request, the demand or the separate notice, as the case may be; that copy need not be signed.
- (b) The general power of attorney shall be deposited with the receiving Office, provided that, where it appoints an agent under [Rule 90.1\(b\)](#), [\(c\)](#) or [\(d\)\(ii\)](#), it shall be deposited with the International Searching Authority or the International Preliminary Examining Authority, as the case may be.
- (c) Any receiving Office, any International Searching Authority and any International Preliminary Examining Authority may waive the requirement under [paragraph \(a\)\(ii\)](#) that a copy of the general power of attorney is attached to the request, the demand or the separate notice, as the case may be.
- (d) Notwithstanding [paragraph \(c\)](#), where the agent submits any notice of withdrawal referred to in [Rules 90bis.1 to 90bis.4](#) to the receiving Office, the International Searching Authority or the International Preliminary Examining Authority, a copy of the general power of attorney shall be submitted to that Office or Authority.

90.6 *Revocation and Renunciation*

- (a) Any appointment of an agent or common representative may be revoked by the persons who made the appointment or by their successors in title, in which case any appointment of a sub-agent under [Rule 90.1\(d\)](#) by that agent shall also be considered as revoked. Any appointment of a sub-agent under [Rule 90.1\(d\)](#) may also be revoked by the applicant concerned.
- (b) The appointment of an agent under [Rule 90.1\(a\)](#) shall, unless otherwise indicated, have the effect of revoking any earlier appointment of an agent made under that Rule.
- (c) The appointment of a common representative shall, unless otherwise indicated, have the effect of revoking any earlier appointment of a common representative.
- (d) An agent or a common representative may renounce his appointment by a notification signed by him.
- (e) [Rule 90.4\(b\)](#) and [\(c\)](#) shall apply, *mutatis mutandis*, to a document containing a revocation or renunciation under this Rule.

<< >>

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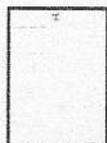
Appointment or change of agent

^{"A"} { If an agent files an application for a patent on your behalf, it is assumed that he has been duly authorised to act for you and in general no specific evidence to this effect is required. If however, subsequent to the filing of the Patents Form 1/77, you wish to change your agent or you appoint an agent for the first time, the incoming agent must file a Patents Form 51/77 on or before the first occasion when he acts as agent. } ^{"B"}

Where an agent replaces another the form should be filed in duplicate so that a copy can be sent by the Comptroller to the former agent.

The relevant legislation can be found on this web site.

If you have any questions relating to form 51/77, you should telephone Julia Leighton on +44 (0)1633 814575, or email julia.leighton@patent.gov.uk.



[51/77 \(pdf file 14Kb\)](#)

Appointment or change of agent.

Fee: no charge

Last updated 25 May 2004



51/77

Appointment or change of agent

(See the notes on the back of this form)

The Patent Office

Cardiff Road
Newport
South Wales
NP10 8QQ

1. Your reference

2. Patent application or patent number(s)
(see note (d))

3. Full name, address and postcode of the or of
each person who you are authorised to
act for

Patents ADP number *(if you know it)*

4. Your full name, address and postcode in
the United Kingdom

Patents ADP number *(if you know it)*

5. Have you been authorised to act in all matters
relating to the above application(s) or patent(s)?

If 'no' please give details of the extent of
your appointment

6. I/We declare that I/we have been appointed by the person(s)
named in part 3 above to act as agent as stated in part 5 above

Signature

Date

7. Name and daytime telephone number of
person to contact in the United Kingdom

Notes

- a) If you need help to fill in this form or you have any questions, please contact the Patent Office on 08459 500505.*
- b) Write your answers in capital letters using black ink or you may type them.*
- c) This form is for use only where, a person who is already involved in proceedings before the Comptroller, appoints an agent for the first time or appoints a new agent in place of another.*
- d) The form may be used for more than one application or patent if the same authorisation has been given. In this situation, if there is not enough room for all the details at part 2 write "see attached list" and give the details on a separate sheet of paper.*
- e) This form must be completed by the newly appointed agent. Where the agent replaces another, two copies of the form should be filed. The Patent Office will send one copy to the original agent.*
- f) Once you have filled in the form you must remember to sign and date it.*

Designs

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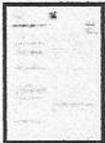
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Changing or appointing an agent

You may wish to appoint someone, for example, a trade mark attorney or patent agent, to deal with your application or some complicated part of the procedures for you. If you do, you must tell us about it by filling in Form DF1A and sending it to us. There is no charge for this.

You must also send us this form if you change or remove your agent at any time.

Checklist



[DF1A \(pdf file 13Kb\)](#)

Appointment or change of agent.

Fee: no charge

Last updated 10 April 2003

Record/change agent DF1A

References:

Rules: Rule 11

Introduction

An applicant or proprietor may appoint someone, for example, a trade mark attorney or patent agent, to deal with their application or some complicated part of the procedures. If they do this after making their application, they should inform the Office by filing Form DF1A. They should also file this form if they change or remove their agent at any time.

Action by Reg Admin

1. Book in

Stamp forms with date of receipt in Section and place in DF1A folder. Enter number of forms received in Forms Received book.

2. Check the form

Box 2 Check the design numbers entered are all owned by the proprietor shown in Box 3.

Box 4 Check the new agent's ADP number. If they don't have one, create one using ACORD Main Menu option 4 - Name and Address Maintenance; then option 1 - Add a New Name. Write the ADP number in Box 4 of the form.

3. Action the form

From ACORD Main Menu:

Select option 1 - Initial form input

Select option 1 - Form DF01A

Enter Date Form Filed

Applicant's Reference

Change Copy of Form Received from 'N' to 'Y'

Leave Global Change as 'N'

Enter 1st Design Number from form.

At next screen, confirm proprietor's name. If correct, change 'N' to 'Y'.

At next screen, confirm proprietor's name and address. If correct, change 'N' to 'Y'.

At next screen, enter all other design numbers from Box 2 of form.

At next screen, enter the ADP Number of the new agent.

At next screen, confirm new agent's name and address. If correct, change 'N' to 'Y'.

Enter 'Y' if the agent is authorised to deal with all matters.

4. File action

Send a confirmation letter - see Annex below.

Call for lead file from NMP Filestore and place form and copy confirmation letter on file.

Return file to NMP Filestore.

Appointment or change of agent Annex

I am writing to confirm that we have recorded your appointment as agent for the designs listed in your recent request. Details of this change may be inspected on the Register which is available at - www.patent.gov.uk/design/dbase

Designs Form 1A

Registered Designs Act 1949
(Rules 10 and 11)



1A

**The Patent Office
Designs Registry**

Cardiff Road
Newport
South Wales NP10 8QQ

Appointment or change of agent

(See the notes on the back of this form)

1. Your reference

2. Design application or registered design
number (s)
(See note (d))

3. Full name, address and postcode of the or of
each person you are authorised to act for

Designs ADP number *(if you know it)*

4. Your full name, address and postcode in the
United Kingdom

Designs ADP number *(if you know it)*

5. Have you been authorised to act in all matters
relating to the above application/registered
design?

If 'no' please give details of the extent of
your appointment

6. Declaration

I/We declare that I/we have been appointed by the person (s)
named in part 3 above to act as agent as stated in part 5 above

Signature

Date

7. Name and daytime telephone number of
person to contact in the United Kingdom

Designs Form 1A

Notes

- a) *If you need help to fill in this form or you have any questions, please contact the Patent Office on 08459 500505.*
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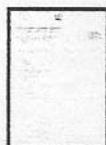
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