

Date issued

D	D	M	M	Y	Y	Y	Y
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PAYE reference number

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ESSU scheme reference number

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Share Incentive Plan approved under Schedule 2 Income Tax (Earnings and Pensions) Act 2003.

Year ended 5 April 2007

This Notification is to advise you that you are required by law to send me a Form 39 giving me information in relation to the operation of the Share Incentive Plan. You must make sure that your Form 39 reaches me by 6 July 2007. If this form has been sent to you on or after 7 April 2007, you have three months from the date of issue, shown above, to complete it and send it to me.

Penalties may be chargeable where your Form 39 is received late or is incomplete or inaccurate.

Explanatory notes are provided to help you complete this form. Please read them before completing this form and signing the declaration. If you have any questions about how to complete this form please contact the Employee Shares & Securities Unit at the address aside or phone one of the numbers shown.

If there is not enough space in any part of this form, please give further details on supplementary sheets, number them and attach them to the completed form when you send it to me.

The completed form should be sent to the address aside.

Colin Gibson

Employee Shares & Securities Unit (ESSU)
Room G52
100 Parliament Street
London
SW1A 2BQ

Phone **020 7147 2843 or 2841**

Fax **020 7147 2747**

Notes to help you complete this form. Please read these before continuing.

About this form

This form has been issued under Paragraph 93 Schedule 2 Income Tax (Earnings and Pensions) Act 2003. This enables an officer of HM Revenue & Customs (HMRC) to ask any person to give any information that he/she thinks is necessary in relation to the operation of the plan.

Under Paragraph 83 Schedule 2 ITEPA 2003, HMRC can withdraw approval of the plan because of the company's failure to give the information required.

Under Section 98(1) TMA 1970 penalties may be imposed if there is a failure to provide the information requested, or if that information is inaccurate or not provided within the required time limit.

Notes for the company

If the company is listed on any investment exchange **other than** the Daily Official List of the London Stock Exchange or the New York Stock Exchange prior agreement with HMRC Shares Valuation is required for the market valuation on awards of shares.

Individual reporting requirements

Even though awards and withdrawals of shares under the plan are included on this form, the individual must still declare the transaction on his or her personal Tax Return where taxable income arises.

Further help

Further guidance on how to complete this return and on Share Incentive Plans in general can be found on our internet web pages at www.hmrc.gov.uk/shareschemes

1 Shares awarded

Share Incentive Plan

Complete one row for each date on which shares awarded or bought for employees and for each type of award or acquisition

Notes

Column 1.01 Date of award for free shares and matching shares

The award date is the date on which shares are appropriated to employees by the trustees.

Column 1.01 Date of acquisition for partnership shares

The acquisition date is a date, set by the trustees, which must be within 30 days of:

- In a plan with no accumulation period, the last date on which the partnership share money to be applied in acquiring shares was deducted and
- In a plan with an accumulation period, the end of the accumulation period.

Column 1.01 Date of acquisition for dividend shares

The acquisition date is a date, set by the trustees, which must be within 30 days of the date the trustees receive the dividend to be re-invested.

Column 1.02 Description of shares

Give the class and denomination of share and the name of the company.

Column 1.03 Type of award

You must enter in this column one of the following letters A-F which describe the type of award or acquisition.

A Free shares WITHOUT reference to performance

These are shares awarded without any reference to performance criteria (disregard columns 1.09 to 1.15).

B Free shares WITH METHOD 1 performance criteria

- a) at least 20% of the award of shares must be without reference to performance,
- b) the remaining shares must be awarded by reference to performance, and
- c) the highest number of shares within (b) awarded to an individual must not be more than four times the highest number of shares within (a) awarded to an individual (disregard columns 1.09 to 1.12).

C Free shares WITH METHOD 2 performance criteria

- a) some or all of the shares must be awarded by reference to performance, and
- b) the awards of shares to members of the same performance unit must be on the same terms (that is varied only in accordance with level of pay, length of service or hours worked) (disregard columns 1.09 to 1.15).

D Partnership shares

These are shares bought for employees under the plan during the year. If on any date shares are bought of more than one class or denomination then complete a separate row (disregard column 1.09 and columns 1.12 to 1.15).

E Matching shares

These are shares awarded to employees for whom partnership shares are also acquired under the plan during the year. If on any date shares are awarded of more than one class or denomination then complete a separate row (disregard columns 1.07 to 1.11 and columns 1.13 to 1.15).

F Dividend shares

These are shares bought for employees with dividends arising on plan shares. If on any date shares are bought of more than one class or denomination then complete a separate row (disregard columns 1.07, 1.08 and 1.10 to 1.15).

Column 1.09 Dividend shares

Dividend re-investment cannot be more than £1,500 for each participant. Any provision for dividend re-investment outside the plan should not be included on this return.

1 Shares awarded *continued*

1.01 Date of award or acquisition	1.02 Description of shares	1.03 Type of award	1.04 Market value per share on acquisition or award date	1.05 Total value of shares awarded/ acquired or dividends re-invested	1.06 Number of participants in this award or acquisition	1.07 For award type A, B, C and D (see box 3) the largest value of shares awarded to /acquired by any one participant	1.08 For award type A, B, C, and D (see box 3) the number of the participants awarded /acquiring largest value	1.09 For award type F the largest value of dividends re-invested by any one participant	1.10 For award type D the length of any accumulation period	1.11 For award type D indicate if share applications scaled down (Yes/No)	1.12 For award type E ratio of matching shares to partnership shares (e.g. 2:1)	1.13 For award type B % of shares awarded WITHOUT reference to performance conditions	1.14 For award type B the value of the highest performance award made to an individual	1.15 For award type B the value of the highest NON -performance award made to an individual

2 Shares ceasing to be subject to the plan

Notes

If free, matching or partnership shares ceased to be part of the plan before the third anniversary of the award then provide details in this section by completing columns 2.01 to 2.06. You should also complete 2.10 if tax arises as a consequence of the event, otherwise leave blank.

If free or matching shares ceased to be part of the plan on or after the third anniversary and less than five years after the award then provide details in columns 2.01 to 2.04, 2.07 and 2.08. You should also complete 2.10 if tax arises as a consequence of the event, otherwise leave blank.

If partnership shares ceased to be part of the plan on or after the third anniversary and less than five years after the award then provide details in columns 2.01 to 2.04, 2.07 and 2.09. You should also complete 2.10 if tax arises as a consequence of the event, otherwise leave blank.

If there is more than one class or denomination of share in respect of any of the events then complete a separate row for each.

Free shares or matching shares that were forfeited, or dividend shares ceasing to be subject to the plan, should NOT be included in this section.

Column 2.10 If tax arises

A charge to Income Tax arises on the date on which the shares cease to be subject to the plan unless the participant has ceased employment by reason of injury, disability, redundancy, a transfer of employment to which the Transfer of Undertakings Regulations (TUPE) apply, a company reorganisation under which the employer company loses its associated status, retirement on or after the age specified in the plan, or death.

2.01	2.02	2.03	2.04	2.05	2.06	2.07	2.08	2.09	2.10
Name of employee	National Insurance number	Employer	PAYE reference	Date shares ceased to be subject to the plan if WITHIN 3 years of date of award	Free shares, matching shares and partnership shares: Total MV on date in column 2.05	Date shares ceased to be subject to the plan if BETWEEN 3 and 5 years of date of award	Free shares and matching shares: Total MV on date in column 2.07 or, if LESS on the award date	Partnership shares: Total MV on date in column 2.07 or if LESS the amount of partnership share money used to buy them	If tax arises, has PAYE/NICs been operated? (Yes/No)

3 Capital reorganisations and/or reconstruction

Notes

Column 3.02 Nature of the event

If the company has been subject to a capital reorganisation or reconstruction, enter one of the following letters A to G to indicate the nature of the event.

- A Bonus issue
- B Rights issue
- C Alterations of rights attaching to a share class
- D Conversion of securities including exchanges
- E Company amalgamations and takeovers
- F Reduction or reorganisation of share capital
- G Other, please enter the nature of the re-organisation on page 8.

3.01	3.02
Date of event	Nature of the event

4A Summary of forfeiture in the event of cessation of employment within 3 years of award

Notes

Column 4.01

If the answer to this is 'Yes' then an entry is required in column 4.03.

Column 4.02

If the answer to this is 'Yes' then an entry is required in column 4.04

4.01	4.02	4.03	4.04
Do awards made under the plan provide for forfeiture of free shares on leaving employment? (Yes/No)	Do awards made under the plan provide for forfeiture of matching shares on leaving employment? (Yes/No)	Where free shares are forfeited the total initial or adjusted value of free shares forfeited in the year	Where matching shares are forfeited the total initial or adjusted value of matching shares forfeited in the year

4B Withdrawal of partnership shares within 3 years of award

Note

Column 4.05

If the answer to this is 'Yes' then an entry is required in column 4.06

4.05

On withdrawal of partnership shares do awards made under the plan provide for forfeiture of matching shares? (Yes/No)

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4.06

What was the total initial or adjusted value of matching shares forfeited in the year?

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4C Market value and details of shares remaining

Notes

Column 4.07 The exchange

Enter one of the following letters A to E if the plan shares are listed on an exchange or F if the shares are not listed.

- A Stock Exchange Daily List
- B AIM
- C New York Stock Exchange
- D NASDAQ
- E Any Other Exchange
- F Not listed

Column 4.08 Share price

Enter the share price at 5 April 2007 if one of the letters A-E is entered in column 4.07. If not listed on any exchange then leave blank.

4.07

Exchange where listed

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4.08

Share price at 5 April 2007

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4.09

The number of shares remaining in the plan more than 5 years after award

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5 Declaration

Note The Taxes Acts require that the Company Secretary or the person acting as the Company Secretary should complete the declaration. If a liquidator has been appointed he should complete the declaration. (S108(1) and (3) TMA 1970).

To the best of my knowledge and belief:

- The information I have given on this return (and on any supplementary sheets) is correct and complete.
- Throughout the year (or that part of it in which plan shares were awarded or held in the plan) the plan shares satisfied the requirements of Paragraph 25 Schedule 2 ITEPA 2003. References to plan shares are to the shares that have been awarded or acquired by participants in accordance with the plan.
- No alterations have been made to any key features of the plan which have not been approved by HMRC. A feature of the plan is a 'key feature' if it relates to a provision that is necessary in order to meet the requirements of Schedule 2 ITEPA 2003.

Name *(use capital letters)*

Signature

Position in company

Date

D	D	M	M	Y	Y	Y	Y
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Phone

Email

Additional information