TRADE MARKS ACT 1938 (AS AMENDED) AND TRADE MARKS ACT 1994

IN THE MATTER OF Application Nos 1561627 1561628, 1582247 & 1582248 by Reckitt & Colman Products Limited and Reckitt & Colman (Overseas) limited for the registration of two trade marks in classes 3 and 5

AND IN THE MATTER OF Opposition Nos 41969, 41979, 43054 & 43055 by Jakqumar AG and M S George Limited

Background

1. On 8 February 1994, Reckitt & Colman Products Ltd made an application under Section 17(1) of the Trade Marks Act 1938 for the registration of the trade mark NEUTRAIR in Class 5 in respect of:-

> Sanitary preparations and substances; antibacterial preparations; disinfectants; insecticides; deodorants, air freshening preparations, air purifying preparations; preparations for killing weeds and vermin; all included in Class 5; all being for sale in the United Kingdom and none being for export other than to the Republic of Ireland.

2. On the same date Reckitt & Colman (Overseas) Ltd made an application to register the same mark in Class 5 in respect of the same specification of goods except that the territorial limitation is "all for export from the United Kingdom except to the Irish Republic". These applications were given the numbers 1561627 and 1561628, respectively.

3. On 19 August 1994 the same companies made two further applications to register the trade mark NEUTRA AIR in Class 3. These applications were given the numbers 1582247 and 1582248. The specification of goods of application No 1582247 is:-

> Cleaning and polishing preparations, laundry preparations; soaps and detergents, toilet

preparations, cosmetics, perfumes, deodorants; preparations for perfuming the atmosphere, pot pourri, perfumery preparations, fumigations preparations; all included in Class 3; all being for sale in the United Kingdom and none being for export other than to the Republic of Ireland.

4. The specification of goods of application No 1582248 is the same with the exception that the territorial limitation is "all for export from the United Kingdom except to the Irish Republic".

5. During the examination of applications 1582247/8, the applicants entered a disclaimer of any exclusive right to the use of the word ‹air'

6. The applications were subsequently published for opposition purposes and Jakqumar AG of Switzerland and M S George Ltd filed notices of opposition to each of the applications. The grounds of opposition are, in each case, that:

i) Jakqumar AG is the registered proprietor of the trade mark NEUTRADOL which is registered in classes 3 and 5 under numbers 1062552, 1062553 and 1209879;

ii) the registration in Class 3 is for "essential oils", and in Class 5 for "deodorants (not for personal use)" and "deodorants for veterinary and sanitary purposes", which are the same goods or goods of the same description as those specified in the applications being opposed;

(iii) the second opponent is a wholly owned subsidiary of Jakqumar AG;

(iv) the opponents have used the trade mark NEUTRADOL in Great Britain in relation to the goods covered by the registrations and have acquired a considerable reputation under the trade mark in respect of those goods;

(v) the trade marks applied for offend against the provisions of Sections 11

and 12 of the Trade Marks Act 1938, and should be refused accordingly;

(vi) the applications should, in any event, be refused in the exercise of the Registrar's discretion.

7. The opposition proceedings have not been consolidated but the oppositions were heard together on 22 October 1999 when the applicants were represented by Mr H Carr QC, instructed by Alexander Rammage, Trade Mark Agents, and the opponents were represented by Mr C Birss, instructed by Lloyd Wise Tregear, Trade Mark Agents. Mr Carr and Mr Birss made submissions on a collective basis covering all four cases. This made sense because the issues are very similar and the evidence in each case is virtually identical. For the same reasons, this decision covers all four oppositions.

8. By the time this matter came to be heard the Trade Marks Act 1938 had been repealed. However, in accordance with the transitional provisions set out in Schedule 3 of the Trade Marks Act 1994 I must continue to apply the provisions of the old law to these proceedings. Accordingly, all further references in this decision to provisions of the Act are references to the Trade Marks Act 1938.

The Evidence

9. The opponents' evidence consists of two Statutory Declarations by Jane Davies, who is a Director of M S George Ltd. The declarations are dated 16 September 1996 and 28 March 1998. Over a year before the hearing, the applicants objected to some of Ms Davies's evidence because it consisted of hearsay that was inadmissible as evidence under the Civil Evidence Act 1968. The parties agreed that the matter should be left to be dealt with at the substantive hearing. So it came before me as a preliminary matter on 22 October.

10. Mr Carr drew my attention to the Registrar's Practice Direction which appeared

in Journal No 6083 on 12 July 1995 following the ST TRUDO trade mark case (1995 RPC 370). Paragraph two of that direction states:-

> "Where evidence is given before the Comptroller by way of Affidavit or Statutory Declaration the opponent is required to identify any facts which are not within his personal knowledge, to identify the source of the information to which he opposes and is grounds for pleading that the information is true. Any part of an Affidavit or Statutory Declaration which appears to the Comptroller to relate to matters not within the opponents personal knowledge and which does not comply with this requirement will not be admitted in evidence and no account will be taken of it by the Comptroller."

11. The evidence to which the applicants object relates to alleged instances of confusion between the marks NEUTRAIR and NEUTRADOL. The evidence falls into three broad categories. Firstly, copies of letters from customers received by M S George Ltd together with a note of a telephone conversation between Ms Davies and a customer, which are exhibited to Ms Davies's declaration and referred to therein. Secondly, memorandums and file notes completed by other persons within M S George Ltd but attached as exhibits to Ms Davies' declarations, which are said to record conversations to which Ms Davies was not a party. Thirdly, passages within Ms Davies's declaration wherein she describes conversations with other persons who reported to her the comments or statements of a third person from which it is said that the existence of confusion should be inferred.

12. Having heard submissions from Mr Carr and Mr Birss, I decided that the evidence which falls into the second and third categories is inadmissible hearsay and should be excluded from these proceedings. The evidence which falls within the first category is, in my view, admissible. Any criticism of it should be considered in the context of the weight to be attached to the evidence.

13. I do not believe that I could attach any weight to the evidence which falls within the second or third categories, and I do not therefore consider it appropriate to exercise any discretion the Registrar may have under Section 8(3)(a) of the Civil Evidence Act 1968 to admit it as hearsay evidence.

Ms Davies gives evidence that, by 1996, M S George Ltd had been selling room deodorising products under the trade mark NEUTRADOL in the United Kingdom for at least 10 years. The retail sales of these products in the United Kingdom is said to have increased from £1/2 million in 1987 to about £12 million in 1994. The opponents' advertising expenditure in relation to its product similarly increased from £48,000 in 1987 to £1,400,000 in 1994. The mark is said to have been promoted through advertisements in daily and weekend newspapers, magazines and through television advertising.

14. The applicants' evidence consists of a Statutory Declaration dated 16 August 1997 by Christopher Paul Kelly, who is a Warehouse Manager at the Reckitt & Colman National Distribution Centre, and two Statutory Declarations dated 29 September 1997 and 8 June 1998 by David George Mulligan, who is a Registered Trade Mark Agent and Manager of the Group Trade Marks Department of Reckitt & Colman plc.

15. Mr Mulligan states that the mark NEUTRAIR was first used in relation to a range of products in at least April 1994. He says that, initially, sales were restricted to aerosol air fresheners but in December 1994 sales were extended to cover gel products and other types of air freshener. He says that the mark has been used as a sub-brand to the Airwick and Haze trade marks. Mr Mulligan provides turnover figures for products sold under the NEUTRAIR trade mark within the United Kingdom. These show that the applicants sold £172,500 worth of products under the mark between April 1994 and December 1994 and that sales increased in the year 1995 to £2.3 million and remained in excess of £2 million in 1996. The applicants' turnover in products exported under the mark was also substantial. Mr Mulligan says that NEUTRAIR products have been widely publicised and advertised, including extensive television advertising. Nearly £900,000 were spent on a television advertising campaign in March and April 1995. Mr Mulligan also gives details of other competing products sold under trade marks with a NEUTRA- prefix. For example, he says that another company produces an air freshener under the

trade mark GLADE NEUTRA FRESH and Tesco sell a similar product under the trade mark TESCO NEUTRA PURE. However, there is no evidence that any of these products were on the market at the relevant date in these proceedings. Mr Mulligan states that the NEUTRA FRESH product did not enter the market until May 1995.

16. He also exhibits a printout of a trade mark search conducted by Alexander Ramage Associates which shows that a number of other trade marks are registered in Classes 3 and 5 with the prefix NEUTRA. However, it appears to me that this information is of no value in the absence of any evidence that any of these marks were actually in use on relevant goods at the relevant date.

17. The rest of Mr Mulligan's evidence, and the whole of Mr Kelly's evidence, is concerned with alleged instances of confusion. I will come to this later.

Decision

18. It is common ground that the appropriate tests to be applied under Sections 11 and 12 are as set out in Smith Hayden's Application (1946 63 RPC 97 at 101) as adapted by Lord Upjohn in Bali (1969 RPC 472 at 496). Applied to the matter at hand the tests may be expressed as:-

> (Under Section 11) Having regard to the user of the mark NEUTRADOL is the tribunal satisfied that the marks applied for (NEUTRAIR and NEUTRA AIR), if used in a normal and fair manner in connection with any goods covered by the registrations proposed, will not be reasonably likely to cause deception and confusion amongst a substantial number of persons?
>
> (Under Section 12) Assuming user by Jakqumar AG of their mark NEUTRADOL in a normal and fair manner for any of the goods covered by the registrations for that mark, is the Tribunal satisfied that there will be no

reasonable likelihood of deception and confusion amongst a substantial number of persons if the applicants use their marks NEUTRAIR and NEUTRA AIR normally and fairly in respect of any goods covered by their proposed registrations?

19. I propose to consider the position first in respect of application no. 1561627, which is for the mark NEUTRAIR in Class 5. This is the mark that the applicants have used in the UK. It is proposed to be registered for, inter alia, "air freshening preparations", which are identical to the goods for which the opponents' mark is registered, and the same goods in respect of which the opponents' mark was used in the UK before the relevant date. Mr Birss agreed that the opposition under section 11 stood or fell with that under section 12.

20. In assessing the degree of similarity between the trade marks I must take account of the way the marks look and sound, the type of customers for the goods concerned, and any other surrounding circumstances; PIANOTIST (1906 23 RPC 774).

21. Comparison of trade marks is a matter of first impression, but allowance must be made for imperfect recollection. It should not be assumed that the marks will be seen side by side. The enquiry should include the possibility of the marks being encountered on successive occasions; ARISTOC v RYSTA (1942 62 RPC 65).

22. The likelihood of confusion or deception is ultimately a "jury question" for this tribunal. But in considering the answer to the question I must take account of any evidence from other members of the public which has been adduced in evidence; GE (1973 RPC 297 page 321).

23. Mr Carr drew my attention to the case of Neutrogena Corporation and Another v Golden Limited and Another (1996 RPC 473). The reason Mr Carr drew the case to my attention was partly to support his submission that the question before me was a

"jury question" which ultimately was for me to decide, and secondly because Jacob J considered the marks at issue in the earlier case (NEUTROGENA and NEUTRALIA) to be at the margins of what might be considered to be confusingly similar trade marks. Mr Carr said that the marks before me were less similar than the marks at issue in that case. I agree with him. In the earlier case both marks had a similar prefix and both terminated with a letter "A". Because of this and the similar length of the words, the marks leave a somewhat similar overall impression. In this case, the respective marks have an identical prefix but the endings of the marks are quite different. My first impression was that these marks are not confusingly similar.

24. Mr Birss concentrated on the similar beginnings of the marks. He argued that the non-distinctive nature of the ending of the applicant's mark (-AIR) reinforced his point. It is true that the beginnings of marks are important for comparison purposes because it is recognised that the public have a tendency to slur or swallow the endings of words. However, I do not believe that the applicants' mark is likely be confused with the opponents' trade mark in oral use. NEUTRAIR is likely to be pronounced as a two syllable word, either NEUT-RAIR or NEU-TRAIR. By contrast the opponents' mark NEUTRADOL is clearly a three syllable word, NEU-TRA-DOL or NEUT-RA-DOL. Further, it is well established that marks must be compared as wholes. Compared as such I would have thought that the differences between the marks were sufficient to avoid a likelihood of confusion.

25. Mr Birss asked me to bear in mind that normal and fair use of the applicants' mark would include use on a label of a container where only the beginning of the mark NEUTRA- may be visible on a supermarket shelf. Even if that is an appropriate form of use to consider, I doubt whether, in this case, the public would rely upon the prefix NEUTRA- alone to identify the goods of any one undertaking . For NEUTRA- is also the beginning of the word "neutraliser" (as in odour neutraliser) which the evidence shows is a generic term for the goods.

26. Is the opponents' evidence of confusion after the relevant date sufficient to

require a re-appraisal of my initial assessment of the likelihood of confusion? The first piece of evidence is a letter from a Mrs J M Leeding dated 22 February 1996. The letter is addressed to M S George Limited. It is included in Exhibit JD4 to Ms Davies' first Statutory Declaration. Mrs Leeding describes herself as a housewife. She says she recently purchased from a Gateway supermarket what she thought was a Neutradol gel. However, when she unpacked her shopping she realised the product she had bought was not Neutradol. She says "the packaging was very similar and in my rush around the supermarket I had mistakenly picked up the Reckitt and Colman product." She adds "Have you ever thought about changing the colours or style of your packaging to make it more distinctive?" I do not believe I can attach any weight to this hearsay evidence. Mrs Leeding herself blames her mistake upon the packaging of the products and not on their trade marks. She does not even say what the trade mark was on the product she purchased.

27. Also included within Exhibit JD4 is a memo from a Mr Ian Mattocks to Jane Davies of M S George Limited. Mr Mattocks is the General Sales Manager of a company called The Miles Group Limited. It is not entirely clear what the relationship is between this company and the opponents, but the Miles Group Limited appears to be involved in the distribution of the opponents' products. Mr Mattocks reports that in February 1995 there was a drop in Asda Stores order for Neutradol Aerosol. Mr Mattocks says that it "could have been that Neutrair was wrongly assigned Neutradol's space in an Asda depot, or that is was picked and sent by mistake to Asda Stores instead of Neutradol Aerosol". He says that the problem was rectified the following month and sales returned to normal. This appears to consist of pure speculation. I attach no weight to it. Mr Mattocks' memo also includes details of a second alleged instance of confusion. He says that during April and May 1995 his company were sent pricing queries from Asda's administration department on the pricing of Neutradol Aerosol 300ml. He says that "on investigation it was discovered that the Neutrair promotion price had been applied (wrongly) to Neutradol Aerosol 300ml." Attached to Mr Mattocks' memo is a copy of something he describes as the "Asda Pricing Document" which he says

shows that the wrong pricing was applied to Neutradol Aerosol. The inference is that a mistake was made within Asda Stores involving the parties' products and this may have been the result of some confusion between the respective trade marks. I do not think it would be appropriate to read any more into this hearsay evidence.

28. Exhibit JD4 also includes a copy of a note from a Sylvia Wilkinson dated 9 February 1996, which is addressed to Ms Davies. Ms Wilkinson is apparently a personal friend of Ms Davies. The note was written following a dinner they shared together around this time. Ms Wilkinson says "Amazingly, I saw your advertisement on TV for Neutradol - which I thought was very good." The opponents say they were not advertising their product on television at the time and that Ms Wilkinson must therefore have seen the applicants' advertisement and been confused. In response to this Mr Mulligan gives evidence that the applicants were not advertising their product on television at this time either. He says that the last television advertisements for the applicants' product appeared nearly one year earlier in March and April 1995. In the circumstances I do not consider that the note in question provides any support for the opponents' claim that Ms Wilkinson's confusion is as a result of the applicants' mark NEUTRAIR.

29. Ms Davies' second declaration contains further details of alleged instances of confusion. Paragraph 10 of the Declaration is as follows:-

> "On 24 June 1996 a telephone call was received from M S George Limited from Mrs Woodward who said she could not get replacement elements for her plug-in deodoriser. I returned her call advising her that M S George Limited do not sell the plug-in product and she advised me the product she was referring to was a NEUTRAIR plug-in device. I realised that Mrs Woodward had confused the NEUTRAIR mark with the NEUTRADOL registered trade mark."

30. Exhibit JD6 to Ms Davies' declaration includes a contemporaneous note of the telephone conversations. The message is recorded as being for someone called "Michelle." Under the heading 'Complaint' the message reads: "Can't get replacement elements for plug-ins. Tried everywhere. Pl. call." In a different ink is

written “Called her and said ‘Reckitt and Colman plug-in Neutrair”. The applicants submit that the note of the conversation suggests that it was the person who returned the telephone call who first mentioned the applicants’ trade mark NEUTRAIR, and not Mrs Woodward as suggested in Ms Davies’ declaration. I believe that is a reasonable interpretation to place upon the note of the conversations. The applicants have not sought to cross-examine Ms Davies on this (or indeed any other) aspect of her evidence. However, I believe the contemporaneous note of the conversation raises a doubt as to the accuracy of this particular part of Ms Davies evidence, which I note was given some 21 months after the date of the conversations in question.

31. Exhibit JD6 to Ms Davies’ second declaration also includes a letter of August 30 1996 from a Audrey P Poole. The letter is addressed to M & S George Limited. It says “I sent you a label of one of your NEUTRAIR odour neutraliser complete with till receipt which you stated you would return purchase price”. The footnote of the letter states “It said on the front allow 28 days for delivery! I am sending you a front similar to the one I sent you”. The opponents say that they were not operating a proof of purchase refund scheme. They point out that the address to which Mrs Poole actually sent the complaint is the short form address of M S George Limited, as found on all NEUTRADOL packaging. It is suggested that this is evidence that the similarity of the marks caused Mrs Poole to believe that the opponents are connected in trade with the applicants. The applicants dispute this. Mr Mulligan gives evidence in his second Statutory Declaration to the effect that the applicants were not running a proof of purchase refund scheme at the time. They point out that it is most peculiar that Mrs Pool purchased a second NEUTRAIR product in connection with her complaint and yet sent her original complaint and follow up letter to M S George Limited. Mr Carr suggested that one explanation would be that M S George Limited are well known as a trader in air freshening products. I do not intend to speculate as to what the answer may be. I do not regard this evidence as offering any support to the opponents’ case.

32. Exhibit JD7 includes two letters from Hilary Wring and Judith Reilly dated 1997. Ms Davies says these were received my M S George Limited. Both letters refer to the purchase of a NEUTRADOL pebble jar. Ms Wring says "I was very pleased, but now find I cannot get any refills so I am disappointed. Is there anything else I can pour over the pebbles?" Ms Reilly states "This was the most effective neutraliser I have ever used, although all your products are very good, this was the best. Unfortunately, I have been unable to obtain the pebble jar or more phials of NEUTRADOL.. Do you still produce these and if so where in the Birmingham area would I get more supplies from?"

33. Ms Davies says that, to the best of her knowledge, the only such product on the UK market at the time was a NEUTRAIR product. The subsequent evidence filed by Mr Mulligan does not dispute this statement and I therefore assume it to be so. The opponents say the natural inference to be drawn from these letters is that the writers mistakenly took a NEUTRAIR air freshening product to be a NEUTRADOL product. The writers of the letters have not given evidence and it would not therefore be right for me to conclude that this is evidence of actual confusion. But that is one possible interpretation of events.

34. Ms Davies claims that further confusion arose as a result of a television advertising campaign by the applicants for a NEUTRAIR bin freshener product in the summer of 1997. Ms Davies says that M S George Limited did not sell a bin freshener product at that time. Ms Davies states that she spoke to a Mr Shauman of Power Cleaning Products Limited on 16 July 1997. She says he wanted to know whether "we could supply them some of <u>our</u> bin freshener. He/they had seen the television advertisement." A copy of the file note made at the time is exhibited at JD8 to Ms Davies' declaration. Again, Mr Shauman has not filed any evidence in these proceedings. It appears from Ms Davies' hearsay evidence that he may have been confused as a result of the NEUTRAIR television advertisement. However, by this time there were, according to the evidence, a number of other marks in the market for similar products with a similar NEUTRA prefix. I do not therefore believe

that it would be safe to infer from Ms Davies' evidence that Mr Shauman was in fact confused as a result of the similarity between the marks NEUTRADOL and NEUTRAIR.

35. Finally, exhibit JD9 to Ms Davies' declaration includes a copy of a letter dated 1 March 1998 from Mrs D N Seymour addressed to M S George Limited. The letter seeks refills for a NEUTRADOL plug-in air freshener which it indicates was purchased around 1 year earlier. The letter indicates that the retailer who originally supplied the product is no longer stocking it. Ms Davies says that, to the best of her knowledge, the only such product with a re-fill in the UK is sold by Reckitt & Colman under the Trade Mark NEUTRAIR. The opponents say that the natural inference is that Mrs Seymour was confused into believing that a NEUTRAIR plug-in air freshener was in fact a NEUTRADOL product. That may be so but to draw that inference from Ms Davies' hearsay evidence would require an undesirable degree of conjecture. For example, if it equally plausible that the retailer had ceased stocking NEUTRADOL products within the previous 12 months and may have assumed that Mrs Seymour's enquiry was connected with that with the result that M S George's address was given to Mrs Seymour. I say this merely to illustrate the difficulty in trying to draw safe conclusions from this kind of hearsay evidence.

36. Mr Carr pointed to filing notes on much of the evidence exhibited to Ms Davies' declaration from which he concluded that the opponents had maintained a file of all instances of confusion or possible confusion that had come to their attention. Despite this he submitted that the actual number of instances of alleged confusion was extremely small in relation to the number of products sold by the parties during the periods in question, particularly in circumstances where both sides had engaged in extensive advertising. He said that there was no evidence of confusion and certainly not amongst "a substantial number of persons". Mr Carr reminded me of the words of Jacob J. in the Neutrogena case referred to above (at page 482 lines 3-5) where he said "there are always some people who are confused and even when products and names are well differentiated, mistakes do occur." In Mr Carr's

submission there was, to use Romer J's words in Jellinek's Trade Mark (1946 63 RPC 59 page 78), no "real tangible danger of confusion."

37. For his part, Mr Birss submitted that the proper inference to be drawn from the evidence was that there had been a significant number of instances of actual confusion between the marks and, although these occurred after the material date in these proceedings, they pointed to a likelihood of confusion at the relevant date. He reminded me that the onus under Sections 11 and 12 is on the applicant. I must be satisfied there is no likelihood of confusion amongst a substantial number of persons rather than having to be satisfied that there is.

38. I do not believe that the opponents' evidence of confusion (all of which is first hand hearsay and therefore not susceptible to being tested) establishes that there has been confusion as a result of the similarity between the Trade Marks NEUTRADOL and NEUTRAIR. At best it shows that there might have been one or two instances of confusion. Given that the onus is on the applicants, this would be sufficient for the opposition to succeed if the result is that I cannot be satisfied that is no likelihood of confusion amongst a substantial number of persons. In plain language I must decide whether the evidence merely hints at one or two isolated and unrepresentative instances of possible confusion or to something more significant.

39. I must, of course, bear in mind that not all instances of confusion come to light. In some cases the instances that come to light are merely the tip of the iceberg. But that is not my impression here. The opponents have clearly gone to some lengths to record anything even remotely suggestive of confusion, yet most of their "evidence" does not stand scrutiny. It is unlikely to be indicative of any significant confusion between the marks. It follows that the evidence has not caused me to alter my provisional assessment that there is no likelihood of confusion amongst a substantial number of persons. Accordingly, the opposition to Application No. 1561627 for the mark NEUTRAIR in Class 5 fails. The opposition to Application No.

1561628 for the same mark and specification but with a territorial limitation to the export market, also fails.

40. Applications 1582247 and 158248 are for the mark NEUTRA AIR in Class 3. The opponents' Class 3 registration is in respect of "essential oils." The applicants' Class 3 specifications do not include essential oils as such. However, they include "perfumery preparations" which may include "essential oils". In any event, these are goods of the same description. The applicants' Class 3 specifications also include "pot pourri" and "preparations for perfuming the atmosphere" which are goods of the same description as "air fresheners" in Class 5. The mark NEUTRA AIR could be said to be phonetically more similar to NEUTRADOL than the mark NEUTRAIR. NEUTRA AIR is likely to be pronounced in three syllables whereas, as I have already observed, NEUTRAIR is likely to be pronounced with only two. Set against this it could be said that NEUTRA AIR is visually less similar to NEUTRADOL than NEUTRAIR because people are less likely to visually confuse a two word mark with a single word mark. Mr Birss agreed that it was a matter of "swings and roundabouts". In view of my earlier finding it follows that the oppositions to Applications 1582247 and 1582248 also fail.

41. I see no basis upon which to exercise the Registrar's discretion under Section 17 of the Act adversely to the applicants. I decline to do so.

Costs

42. The oppositions having failed, the applicants are entitled to a contribution towards their costs. Although the proceedings have not been consolidated the evidence filed by the parties is substantially the same in each of the oppositions and only one hearing was necessary. I take this into account in ordering the opponents to pay each of the applicants the sum of £900.

Dated this 15 Day of December 1999

Allan James
For the Registrar
The Comptroller General