

12th September 2006

CIRCULAR

To all Free Zone – Limited Liability Companies

Sub: Company Letterheads

Dear Business Partner,

Herewith we take the opportunity to highlight to you the importance of following certain guidelines pertaining to Company Letterheads.

Regulation 38 of the TECOM Private Company Regulations requires the following:

"Without prejudice to Article 21 of Law No.1, every company shall have its name and registered office mentioned in legible characters in all business letters of the company and in all notices and other official publications of the company and in all notices and other official publications of the company...."

The full text of Regulation 38 is set out in the TECOM Private Companies Regulations 2003 and can also be viewed on our website http://www.tecom.ae/law/law_4.htm.

Accordingly, (and as required by Regulation 38 quoted above) it is required under Dubai Law No.1 of 2000 that every Free Zone limited liability company incorporated within the TECOM Free Zone denote its corporate status in all communications.

To assist you, we recommend that the following text in English and Arabic appear on your letterheads:

تأسست كشركة منطقة حرة ذات مسؤولية محدودة وفقا لقانون الشركات الخاصة في منطقة دبي الحرة للتكنولوجيا والإعلام 2003 والصادر بموجب قانون رقم (1) لسنة 2000 لإمارة دبي (وتعديلاته).

Incorporated as a Free Zone Company with Limited Liability pursuant to the Dubai Technology and Media Free Zone Private Companies Regulations 2003 issued under Law No. 1 of 2000 of the Emirate of Dubai (as amended).

Please ensure that your Letterheads reflect the above requirements by 15th November 2006 latest.

Regards,

Dubai Technology and Media Free Zone Authority