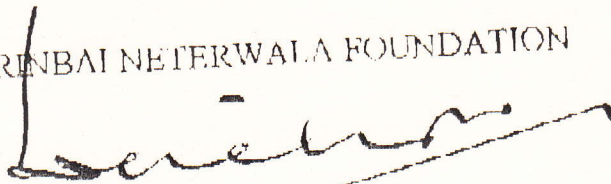


MANECKJI & SHIRINBAI NETERWALA FOUNDATION
LIBERTY BUILDING, SIR V. T. MARG, BOMBAY 400 020.
Phone 2017130 / 2015895

29th February, 1996

This is to certify that Maneckji And Shirinbai Neterwala Foundation is registered as a Public Charitable Trust with the Charity Commissioner of Maharashtra vide registration no E-4899 dated 4.5.1972 and is registered under section 12 A (a) of the Income Tax Act 1961, registration no TR/4292 dt. 5.12.1975. The G.I.R. no of the trust is CII-931-M/TC(2).

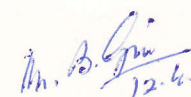
for MANECKJI & SHIRINBAI NETERWALA FOUNDATION



TRUSTEE



E. D. DUNGOR
FACTORY MANAGER



Principal
Shirinbai Neterwala School
Maneck Nagar, Tumsar-441912,
(M. S.)

For Mrs B. Gill