

Luxembourg, 27th January 2009

Circular RCSL 10/001

Subject: Procedure applicable to any revisionary filing

The present circular aims at clarifying the procedure applicable to all revisionary filings.

Article 6 bis of the amended Grand-Ducal regulation of 23rd January 2003 enforcing the law of 19th December 2002 on the Luxembourg Trade and Companies Register, the accounting and the company annual accounts, sets out the procedure applicable to any revisionary filing. Thus, the scope of this filing is restricted to material errors and the document is required to precisely state its status of amendment to a previously submitted document, mentioning the number of the previously filed document.

Please note that in actual practice, publication timeframes for all documents filed with the Luxembourg Registry of Trade and Companies ("RCS") for publication within the Memorial, Official Journal of Companies and Associations, have been considerably reduced. Furthermore, the "RCS" Manager digitalizes all documents filed with the "RCS" and makes it available for perusal on the "RCS" website, including all documents filed for the purpose of revision.

Hence, any document filed with the "RCS" for the purpose of publication will be published in the Memorial, Official Journal of Companies and Associations. The "RCS" is unable to answer positively to any requests from the presenter aiming at preventing the abovementioned publication.

The notice relevant to revisionary filings and available on the "RCS" website was updated to reflect this information.

On behalf of the Manager of the Luxembourg Trade and Companies Register,

(s.) Yves Gonner
Director