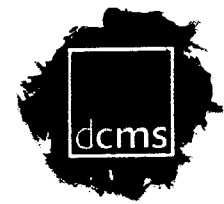


DEPARTMENT FOR CULTURE, MEDIA AND SPORT



Certificate of British Nature of a Film

Name of Applicant LONGMANOR PROJECTS LIMITED  
Address 64 Woodcock Hill  
Kenton  
Middlesex  
HA3 0JF

*Certified as a  
true copy of the  
original.  
Shirley W.P.  
SHIPLEYS LLP  
10 ORANGE STREET  
LONDON WC2H 7DQ*

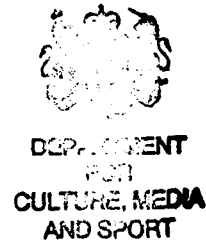
Films Act 1985  
Sections 40A to 43 of the Finance (No.2) Act 1992  
Section 48 of the Finance (No.2) Act 1997 and  
Chapter 9 of the Income Tax (Trading and Other Income) Act 2005

It is hereby certified in accordance with Schedule 1 to the Films Act 1985, on behalf of the Secretary of State for Culture, Media and Sport, that the master negative, master tape or master disc of the undermentioned film is a qualifying film, tape or disc for the purposes of Chapter 3 of the Finance Act 2006.

Title of Film TELLING LIES

Date when film first complete as reported by applicant: 28<sup>th</sup> March 2005

DCMS's assessment based on the total expenditure of: £2,141,743



Signed Colin Gra

Date 03 August 2006

on behalf of the Secretary of State for The Department for Culture, Media and Sport.

Notes

- This certificate has been approved by HM Revenue and Customs (HMRC) as certifying that the film is now a qualifying film for the purposes of Chapter 3 of the Finance Act 2006. It should be submitted to HMRC with any claim, election or return allocating expenditure under those provisions. The certificate does not guarantee acceptance of any claim or election, or of the amount of any claim or deduction, by the Inland Revenue.
- Such a certificate may be issued by the Department for Culture, Media and Sport under the provisions of the above Acts, in respect of any film, tape or disc which, in the opinion of the Secretary of State, satisfies the requirements of Schedule 1 to the Films Act 1985. This opinion is reached on the basis of information provided in the form of application for certification submitted by the maker or acquirer of the film, tape or disc.
- This certificate may be revoked at any time under the provision of paragraph 3(4) of Schedule 1 to the Films Act 1985, by notice given to the applicant by the Secretary of State.