

QUESTION 1-d (iii)

(ill) Please describe the transfer of stock in SOR Management Services, Ltd. between Ms Beryl Garside and CSREC. In addition, who or what entity owns SOR services U.K., Ltd. as of the date of this letter.

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SOR Management Services Limited ("SORMS") was wholly-owned by Church of Scientology Religious Education College ("CSREC") from late 1985 until 31 December 1988 when it was liquidated.

Under relevant U.K. law, a U.K. limited company is required to have a minimum of two registered shareholders. Thus CSREC was unable to hold all of the shares in SORMS itself. Ms Beryl Garside was a director of Church of Scientology Religious Education College ("CSREC") and any share(s) of SORMS registered in her name were held as a nominee for CSREC, under a declaration of nominee shareholding. Any transfers of stock in her name were done on the instructions of CSREC. She never, at any time, had any beneficial interest in the shares of SORMS.

As at the date of this letter, SOR Services U.K. Limited is a wholly-owned subsidiary of Church of Scientology Religious Education College Inc., as indicated on page (1-45) and (1-52) of our June submission. It currently has an issued capital of Two Pounds comprising two ordinary shares of One Pound each, which are held in the names of CSREC (One) and Ms Jane Fraser, a director of CS REC, (One). The latter holds this share as a nominee for CSREC, under a declaration of nominee shareholding. She has no beneficial interest in the shares of SOR Services U.K. Limited.