

No. 961440

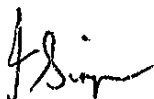
THE COMPANIES ACT 1985
COMPANY LIMITED BY SHARES
SPECIAL RESOLUTION
of
WIGGINS TEAPE FINE PAPERS LIMITED

At an Extraordinary General Meeting of the above named Company duly convened and held at Gateway House, Basingstoke, Hampshire RG21 2EE on the 25th day of June 1987 the following resolution was duly passed as a Special Resolution:

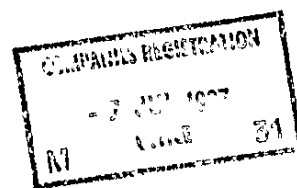
SPECIAL RESOLUTION

THAT:

- (1) the Memorandum of Association of the Company be altered by the deletion of the entire Clause 3 thereof and the substitution therefor of the Clause appearing as Clause 3 in the document produced to this meeting marked "A" and for the purpose of identification signed by the Chairman thereof, and
- (2) the Articles of Association contained in the document produced to this meeting marked "B" and for the purpose of identification signed by the Chairman thereof be approved and adopted as the Articles of Association of the Company to the exclusion of and in substitution for all the existing articles of the Company



Chairman



961440 A

THE COMPANIES ACTS 1948 to 1981

48-2

COMPANY LIMITED BY SHARES

NEW
MEMORANDUM OF ASSOCIATION
(as adopted by Special Resolution passed on 13th February 1985
and altered by Special Resolution passed on 25th June 1987)
OF

*WIGGINS TEAPE FINE PAPERS LIMITED

1. The name of the Company is "WIGGINS TEAPE FINE PAPERS LIMITED".

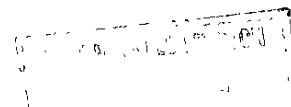
2. The registered office of the Company will be situate in England.

**3. The objects for which the Company is established are:-

(1) To carry on all or any of the businesses of agents, factors, traders, dealers, merchants, importers, exporters, manufacturers and converters of and in paper and board of all kinds and all or any substitutes therefor and articles of all kinds made from paper or board or pulp or any substitutes therefor.

*Note: The Company was incorporated on 4th September 1969 under the name E.S.M. Paper Company Limited and changed its name to Wiggins Teape Fine Papers Limited on 13th October 1986.

**Note: as altered by Special Resolution passed on 25th June 1987



(2) To carry on all or any of the businesses of agents, factors, traders, dealers, merchants, importers, exporters, manufacturers and converters of and in woodpulp, esparto grass, linen and other fabrics and all other kinds of fibres, materials and substances used in the manufacture or treatment of paper or board and all or any substitutes therefor.

(3) To carry on all or any of the businesses of agents, factors, traders, dealers, merchants, importers, exporters, manufacturers and converters of and in all kinds of bags, boxes and other forms of covers for use in the storage, carriage, transmission or sale of goods and all kinds of materials, whether or not laminated, moulded, coated or impregnated or otherwise treated, for wrapping, packing or insulating and all kinds of automatic wrapping or packing machinery.

(4) To carry on all or any of the businesses of merchants, importers, exporters, agents, factors, traders and dealers in timber and pulp wood, general merchants and agents, manufacturing, wholesale, retail and general stationers, printers, publishers, proprietors of newspapers, periodicals and other copyrights, book-sellers, book-binders, stereotypers, electrotypers, photolithographers, engravers, manufacturers of account books and playing, show and other cards, and manufacturers, merchants, importers, exporters, agents, factors, traders and dealers of and in inks, drawing materials, machinery and all other kinds of printers' requisites.

(5) To acquire and hold shares, stocks, debentures, debenture stocks, scrip, bonds, notes, securities and obligations issued or guaranteed by any company constituted or carrying on business in any part of the world and funds, loans, securities or obligations of or issued or guaranteed by any government, state or dominion, public body or authority, supreme, municipal, local or otherwise, whether at home or abroad, and to exercise and enforce all rights and powers conferred by or incident to the ownership thereof, and to vary and transpose from time to time as may be considered expedient any of the Company's investments for the time being.

(6) To acquire any such shares, stock, debentures, debenture stock, scrip, bonds, notes, securities and obligations, funds or loans by original subscription, tender, purchase, participation in syndicates, exchange or otherwise, and whether or not fully paid up, and to subscribe for the same either conditionally or otherwise and to guarantee the subscription thereof.

(7) To carry on any other business which may seem to the Company capable of being conveniently carried on in connection with any business of the Company or calculated directly or indirectly to enhance the value of or render profitable any of the Company's property or assets.

(8) To acquire and take over the whole or any part of the business, property and liabilities of any company or person carrying on any business which the Company is authorised to carry on or possessed of any property or assets suitable for the purposes of the Company.

(9) To purchase, take on lease or in exchange, hire or otherwise acquire, any real or personal property, patents, licences, rights or privileges which the Company may think necessary or convenient for the purposes of its business, and to construct, maintain, and alter any buildings or works necessary or convenient for the purposes of the Company.

(10) To pay for any property or assets acquired by the Company either in cash or by the issue of fully or partly paid shares or debentures or debenture stock (perpetual or otherwise), bonds, obligations or other securities or partly in one mode and partly in another and generally on such terms as may be determined.

(11) To manage any property owned by the Company and to construct, maintain and alter any buildings or works necessary or convenient for the purposes of the Company.

(12) To borrow or raise or secure the payment of money by mortgage, or by the issue of debentures or debenture stock (perpetual or otherwise), bonds, obligations, or other securities or in such other manner as the Company shall think fit, and for the purposes aforesaid or for any other lawful purpose to charge all or any of the Company's property or assets, present and future, including its uncalled capital, and collaterally or further to secure any securities of the Company by a trust deed or other assurance.

(13) To issue and deposit any securities which the Company has power to issue by way of mortgage to secure any sum less than the nominal amount of such securities, and also by way of security for the performance of any contracts or obligations of the Company or of any person or company having dealings with the Company or in whose business or undertaking the Company is interested.

(14) To establish and maintain or procure the establishment and maintenance of any non-contributory or contributory pension or superannuation funds for the benefit of, and to give or procure the giving of donations, gratuities, pensions, allowances or emoluments to any persons who are or were at any time in the employment or service of the Company or of any company which is a subsidiary of the Company or is allied to or associated with the Company or with any such subsidiary, or who are or were at any time Directors or officers of the Company or of any such other company as aforesaid, and the wives, widows, families and dependants of any such persons, and also to establish and subsidise or subscribe to any institutions, associations, clubs or funds calculated to be for the benefit of or to advance the interests and wellbeing of the Company or of any such other company as aforesaid or of any such persons as aforesaid, and to make payments for or towards the insurance of any such persons as aforesaid, and to subscribe or guarantee money for any charitable or benevolent object or for any exhibition or for any public, general or useful object, and to do any of the matters aforesaid either alone or in conjunction with any such other company as aforesaid.

(15) To lend money on any terms that may be thought fit and to give any guarantees that may be deemed expedient.

(16) To guarantee the performance of the obligations and the repayment or payment of the principal of and premium and interest on any securities or obligations of any company which is for the time being the Company's holding company (as defined by section 736 of the Companies Act 1985) or any other company which is for the time being a subsidiary (as defined by the said section) of the Company's holding company and to secure any such guarantee, securities or obligations as aforesaid by mortgaging or charging all or any part of the undertaking, property and assets, present and future (including uncalled capital) of the Company.

(17) To enter into any partnership or arrangement in the nature of a partnership, co-operation or union of interests, with any person or company engaged or interested or about to become engaged or interested in the carrying on or conduct of any business which the Company is authorised to carry on or conduct or from which the Company would or might derive any benefit whether direct or indirect.

(18) To establish or promote, or join in the establishment or promotion of, any other company whose objects shall include the taking over of any of the assets and liabilities of the Company or the promotion of which shall be calculated to advance its interests, and to acquire and hold any shares, securities or obligations of any such company.

(19) To amalgamate with any other company.

(20) To realise the property or assets of the Company or any part thereof for such consideration as the Company may think fit, and in particular for shares (fully or partly paid up), debentures or debenture stock (perpetual or otherwise), bonds, obligations or securities of any other company.

(21) To distribute any of the Company's property or assets among the members in specie.

(22) To cause the Company to be registered or recognised in any foreign country.

(23) To do all or any of the above things in any part of the world, and either as principal, agent, trustee or otherwise, and either alone or in conjunction with others, and by or through agents, sub-contractors, trustees or otherwise.

(24) To do all such things as are incidental or the Company may think conducive to the attainment of the above objects or any of them.

The objects set forth in each sub-clause of this Clause shall not be restrictively construed but the widest interpretation shall be given thereto, and they shall not, except where the context expressly so requires, be in any way limited or restricted by reference to or inference from any other object or objects set forth in such sub-clause or from the terms of any other sub-clause or from the name of the Company. None of such sub-clauses or the object or objects therein specified or the powers thereby conferred shall be deemed subsidiary or ancillary to the objects or powers mentioned in any other sub-clause, but the Company shall have as full a power to exercise all or any of the objects conferred by and provided in each of the said sub-clauses as if each sub-clause contained the objects of a separate company.

And it is hereby declared that the word "company", except when used in reference to this Company, shall be deemed to include any partnership or other body of persons, whether incorporated or not, and wherever domiciled, and that the objects specified in each such paragraph hereof shall, except where otherwise expressed in such paragraph, be in nowise limited by reference to any other paragraph.

4. The liability of the members is limited.

5. The share capital of the Company as at the adoption of this Clause is £10,000 divided into 10,000 Ordinary Shares of £1 each.

WE, the several persons whose names, and address are subscribed, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

Names, addresses and descriptions of Subscribers	Number of Shares taken by each Subscriber
1. RICHARD BAGEHOT 5/6 Raymond Buildings Gray's Inn London WC1 Solicitor	One
2. JENNIFER WICKENS 5/6 Raymond Buildings Gray's Inn London WC1 Solicitor	One

Dated 21st day of August 1969

WITNESS to the above signatures:

DEIRDRE A. BATES
5/6 Raymond Buildings
Gray's Inn
London WC1

Articled Clerk

761440

B

THE COMPANIES ACT 1985

J. S. M.

COMPANY LIMITED BY SHARES

ARTICLES OF ASSOCIATION

(Adopted by Special Resolution passed on 25th June 1987)

of

*WIGGINS TEAPE FINE PAPERS LIMITED

1. The Company shall be a private company within the meaning of the Companies Act 1985 ("the Act"). The Regulations contained or incorporated in Table A in the Schedule to the Companies (Tables A to F) Regulations 1985 ("Table A") shall apply to the Company save insofar as they are excluded or varied hereby; and such Regulations (save as so excluded or varied) and the Articles hereinafter contained shall be the regulations of the Company
2. Regulations 53, 73 to 80 (inclusive), 87, 93, 95 and 118 of Table A shall not apply to the Company.
3. The Directors may, in their absolute discretion and without assigning any reason therefor, decline to register the transfer of a share, whether or not it is a fully paid share. The first sentence of Regulation 24 of Table A shall not apply to the Company.
4. Subject to the provisions of the Act, a resolution in writing signed by or on behalf of all the Members of the Company entitled to receive notice of and attend and vote at a meeting of the Company or of any class of Members of the Company (which resolution may consist of two or more documents in the like form signed by or on behalf of one or more of the said Members) or a resolution to which every such Member has signified his approval in writing or by cable, telegram,

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facsimile transmission or telex shall be as valid and effectual as if it had been passed at a meeting of the Company or of such class of Members of the Company (as the case may be) duly called and constituted. In the case of a corporation any such signature or approval may be given or signified on its behalf by a Director or the Secretary thereof or by its duly appointed attorney or duly authorised representative. If the resolution in writing is described as a special resolution or as an extraordinary resolution, it shall have effect accordingly.

5. A member or members holding a majority in nominal amount of the issued Ordinary Shares for the time being in the Company shall have power from time to time and at any time to appoint any person or persons as a Director or Directors and to remove from office any Director howsoever appointed. Any such appointment or removal shall be effected by an instrument in writing signed by the member or members making the same or, in the case of a member being a company, signed by one of its Directors on its behalf and shall take effect upon lodgement at the registered office of the Company.

6. The Directors may establish and maintain, or procure the establishment and maintenance of, any non-contributory or contributory pension or superannuation funds for the benefit of, and give or procure the giving of donations, gratuities, pensions, allowances or emoluments to any persons who are or were at any time in the employment or service of the Company or of any other company which is a subsidiary of the Company, or which is allied to or associated with the Company or any such subsidiary or of any company which is a predecessor in business of the Company or of any such other company as aforesaid, or any persons who are or were at any time Directors or Officers of the Company or of any such other company as aforesaid and the wives, widows, families and dependants of any such persons, and also establish and subsidise or subscribe to any institutions, associations, clubs or funds calculated to be for the benefit of or to advance the interests and well being of the Company or of any such

other company as aforesaid or of any such persons as aforesaid, and make payments for or towards the insurance of any such persons as aforesaid and subscribe or guarantee money for any charitable or benevolent object or for any exhibition, or for any public general or useful object and may do any of the matters aforesaid either alone or in conjunction with any such other company as aforesaid: Provided that the Directors shall not be entitled without the previous sanction of an ordinary resolution of the Company to exercise the powers conferred by this Article in favour of any person who is or was a Director of the Company or of any such other company as aforesaid but who does not hold or has not held any salaried employment or office in the Company or in any such other company as aforesaid or in favour of the wife, widow, family or dependants of any such person.

7. Notwithstanding anything contained in these Articles of Association of the Company the Directors shall have power to cause the Company to guarantee any debenture stock or other obligation of any company which is for the time being the Company's holding company (as defined in Section 736 of the Companies Act 1985) or by any other company which is for the time being a subsidiary (as defined by the said Section) of the Company's holding company and to charge its undertaking, property and assets (including uncalled capital) or any part thereof both present and future as security for such guarantee without restriction or limitation and any Director of the Company may vote and be counted in a quorum on any resolution regarding any such guarantee or charge notwithstanding that he is also a Director or Stockholder of the Company's holding company or any subsidiary thereof or otherwise concerned or interested in such matter.

8. A Director may hold any other office or place of profit under the Company (except that of Auditor) in conjunction with his office of Director, and may act in a professional capacity to the Company, on such terms as to remuneration and otherwise as the Directors shall arrange.

9. A resolution in writing signed by all the Directors entitled to notice of a meeting of the Directors or by all the members of a Committee for the time being (which Resolution may consist of two or more documents in the like form each signed by one or more of the said Directors or the said members of such Committee) or a Resolution to which every such Director or every such member of the Committee has signified his approval in writing or by cable, telegram, facsimile transmission or telex shall be as valid and effectual as if it had been passed at a meeting of the Directors or of such Committee (as the case may be) duly called and constituted. For the purposes of this Article the signature or approval of an alternative Director (if any) entitled to notice of a meeting of Directors shall suffice in lieu of the signature of the Director appointing him.

10. A Director may vote as a Director in regard to any contract or arrangement in which he is interested or upon any matter arising thereout, and if he shall so vote his vote shall be counted and he shall be reckoned in estimating a quorum when any such contract or arrangement is under consideration. Regulation 94 of Table A shall be modified accordingly.

11. Subject to the provisions of and so far as may be permitted by the Act, every Director or other officer of the Company shall be entitled to be indemnified by the Company against all costs, charges, losses, expenses and liabilities incurred by him in the execution and discharge of his duties or in relation thereto including any liability incurred by him in defending any proceedings, civil or criminal, which relate to anything done or omitted or alleged to have been done or omitted by him as an officer or employee of the Company and in which judgment is given in his favour (or the proceedings otherwise disposed of without any finding or admission of any material breach of duty on his part) or in which he is acquitted or in connection with any application under any statute for relief from liability in respect of any such act or omission in which relief is granted to him by the Court.