

FILE COPY



CERTIFICATE OF INCORPORATION
ON RE-REGISTRATION OF LIMITED COMPANY
AS UNLIMITED

Company No. 1997250

The Registrar of Companies for England and Wales hereby certifies that
TIFFANY & CO.

formerly registered as limited, has this day been re-registered under
the Companies Act 1985 as unlimited.

Given at Companies House, London. the 29th January 1993

A handwritten signature in dark ink, appearing to read 'C. Carr'.

MR. C. CARR

For The Registrar Of Companies



C O M P A N I E S H O U S E