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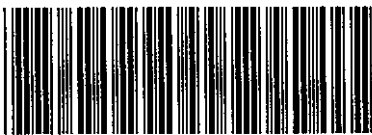
**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 2838710

The Registrar of Companies for England and Wales hereby certifies that
TOUCHE ROSS MANAGED SERVICES LIMITED

having by special resolution changed its name, is now incorporated
under the name of
DELOITTE & TOUCHE MANAGED SERVICES LIMITED

Given at Companies House, Cardiff, the 14th February 1997



C02838710D

R. C. Edwards
R. C. EDWARDS

For the Registrar of Companies



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

HC006B

Company No. 2838710

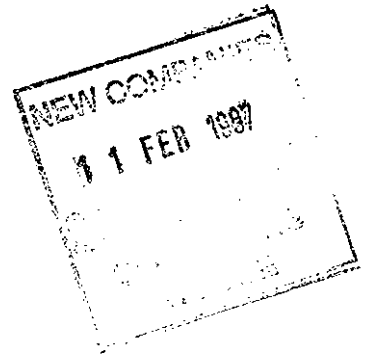
THE COMPANIES ACT 1985

COMPANY LIMITED BY SHARES

WRITTEN RESOLUTION

OF THE SOLE MEMBER OF

TOUCHE ROSS MANAGED SERVICES LIMITED



We, the undersigned, being the Sole Member of the above Company for the time being having a right to attend and vote at General Meetings, hereby pass the following Resolution in accordance with Section 381A of the Companies Act 1985, as inserted by Section 113 of the Companies Act 1989:

SPECIAL RESOLUTION

"THAT, subject to consent of the Department of Trade and Industry, the name of the Company be changed to DELOITTE & TOUCHE MANAGED SERVICES LIMITED."



Signed:  Duly Authorised
For and on behalf of Deloitte & Touche Holdings Limited

Date: 3 February 1997

PRESENTED BY: DELOITTE & TOUCHE, Hill House, 1 Little New Street, London EC4A 3TR