

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 3649465

The Registrar of Companies for England and Wales hereby certifies that
WALNUTVIEW LIMITED

having by special resolution changed its name, is now incorporated
under the name of
INVESTORS FINANCE COMPANY (HOLDINGS) LIMITED

Given at Companies House, Cardiff, the 23rd February 1999



C03649465M



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



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

HC006B

018572

Company No. 3649465

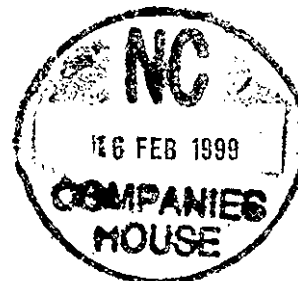
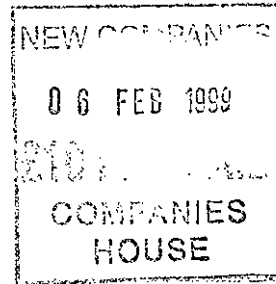
THE COMPANIES ACTS 1985 AND 1989

PRIVATE COMPANY LIMITED BY SHARES

RESOLUTION IN WRITING

of

WALNUTVIEW LIMITED



Clifford Chance Nominees Limited and Clifford Chance Secretaries Limited, being all the members of the Company who at the date of this resolution are entitled to attend and vote at a general meeting of the Company, RESOLVE, in accordance with section 381A of the Companies Act 1985 to pass the following special resolution, AS FOLLOWS:

THAT the Company's name be changed to INVESTORS FINANCE COMPANY (HOLDINGS) LIMITED.

SIGNATURE:

[Signature]

for and on behalf of Clifford Chance Nominees Limited

DATE:

[Signature] 4/2/99

SIGNATURE:

For and on behalf of Clifford Chance Secretaries Limited

DATE:

[Signature] 4/2/99

