

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 3738136

The Registrar of Companies for England and Wales hereby certifies that
SPEARHEAD (UK HOLDINGS) LTD.

having by special resolution changed its name, is now incorporated
under the name of
STEINHOFF UK HOLDINGS LIMITED

Given at Companies House, Cardiff, the 27th January 2000



C03738136Q



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES

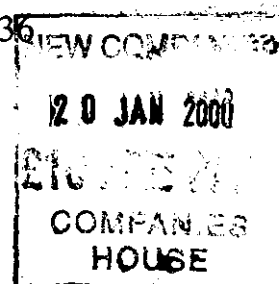


C O M P A N I E S H O U S E

HC006B

THE COMPANIES ACT 1985 and 1989

No. 3738136



A PRIVATE COMPANY LIMITED BY SHARES

SPEARHEAD (UK HOLDINGS) LTD

At an Extraordinary General Meeting of the Company duly convened and held at short notice at Ashchurch Parkway, Northway Lane, Ashchurch, Tewkesbury in the County of Gloucester on the 27th day of October 1999 the following resolution was passed as a special resolution.

SPECIAL RESOLUTION

That pursuant to the provisions of Section 28(1) of Part 1 Chapter II of the Companies Act 1985, the name of the Company be changed to:-

STEINHOFF UK HOLDINGS LIMITED

Dated the 27th day of October 1999



F E J Lewis
Chairman



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20 Holywell Row
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