

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 3852243

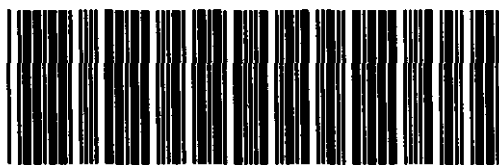
The Registrar of Companies for England and Wales hereby certifies that

GAC NO. 188 LIMITED

having by special resolution changed its name, is now incorporated
under the name of

HELPHIRE EBT TRUSTEE LIMITED

Given at Companies House, London, the 10th December 1999



C038522439

A handwritten signature in black ink, appearing to read 'J Mayne'.

MR J MAYNE

For The Registrar Of Companies



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

Company Number: 3852243



THE COMPANIES ACTS 1985 to 1989

COMPANY LIMITED BY SHARES

GAC NO. 188 LIMITED

WRITTEN RESOLUTION PASSED BY SOLE MEMBER

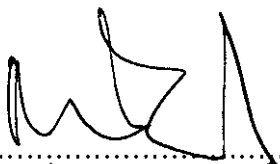
SPECIAL RESOLUTION

The following resolution has been agreed to by the undersigned, being the sole member of the Company:-

THAT the name of the Company be changed to

HELPHIRE EBT TRUSTEE LIMITED

Signed


for and on behalf of Abbey Directors Limited

Dated

10TH DECEMBER 1999

S/DAY £100

N/C

TRBOS 105885