

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 4258664

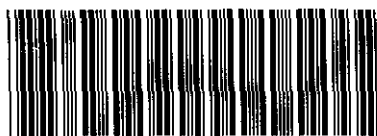
The Registrar of Companies for England and Wales hereby certifies that
BARMENTA LIMITED

having by special resolution changed its name, is now incorporated

under the name of

DELOITTE & TOUCHE SERVICES LIMITED

Given at Companies House, Cardiff, the 3rd October 2001



C042586642



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



Companies House
— for the record —

HC006B

L75B
001104
2/10

Company No. 4258664

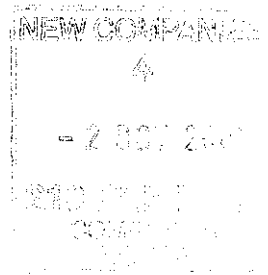
THE COMPANIES ACT 1985

COMPANY LIMITED BY SHARES

WRITTEN RESOLUTION

OF THE MEMBERS OF

BARMENTA LIMITED



We, the undersigned, being all the members of the above company for the time being having a right to attend and vote at general meetings, hereby pass the following resolution unanimously in accordance with section 381A of the Companies Act 1985, as inserted by section 113 of the Companies Act 1989:

WRITTEN RESOLUTION

THAT, subject to the consent of the Department of Trade and Industry, the name of the Company be changed to:-

DELOITTE & TOUCHE SERVICES LIMITED

Signed
Matthew Russell Aucott

Date signed: 23 August 2001

Signed
Sarah Jane Cruickshank

Date signed: 23 August 2001

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