



CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME

Company No. 40795

The Registrar of Companies for Scotland hereby certifies that

GUINNESS FINANCE PLC

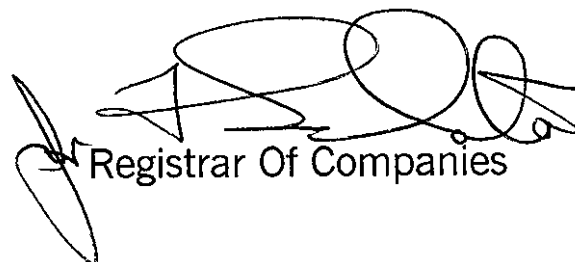
having by special resolution changed its name, is now incorporated
under the name of

DIAGEO CAPITAL PLC

Given at Companies House, Edinburgh, the 15th December 1997



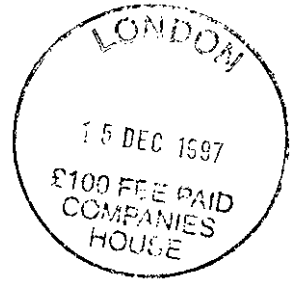
CSC040795E



Registrar Of Companies



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



THE COMPANIES ACT 1985

COMPANY LIMITED BY SHARES

**SPECIAL RESOLUTION OF
GUINNESS FINANCE PLC
PASSED ON MONDAY 8TH DECEMBER 1997 AT 2.15PM**

At an EXTRAORDINARY GENERAL MEETING of the above named company duly convened and held at 39 Portman Square, London, W1H OEE, on Monday 8th December 1997 at 2.15pm, the following was duly passed as a Special Resolution:

IT WAS RESOLVED THAT the name of the Company be changed to:-

"Diageo Capital plc"

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke.

