

**THE COMPANIES ACT 1985**

**PRIVATE COMPANY LIMITED BY SHARES**

**IMPERIAL TOBACCO OVERSEAS LIMITED**

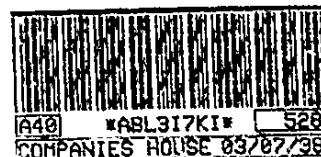
At an extraordinary general meeting of Imperial Tobacco Overseas Limited duly convened and held on 26 June 1998, the following resolutions were passed of which resolutions 1 and 2 were passed as ordinary resolutions and resolutions 3 and 4 was passed as special resolutions.

**ORDINARY RESOLUTIONS**

1. THAT the share capital of the Company be increased to £1,000,000 by the creation of an additional 933,900 ordinary shares of £1 each identical to and ranking pari passu with the existing ordinary shares of £1 each in the capital of the Company.
2. THAT the directors be generally and unconditionally authorised for the purposes of section 80 of the Companies Act 1985 (the "Act") to exercise all the powers of the Company to allot relevant securities (within the meaning of section 80(2) of the Companies Act 1985) up to an aggregate nominal amount of £933,934. This authority shall expire five years from the date of passing of this resolution save that the Company may before such expiry make an offer or agreement which would or might require relevant securities to be allotted after such expiry and the directors may allot relevant securities in pursuance of such offer or agreement as if the authority conferred hereby had not expired. This authority shall be in substitution for and shall replace any existing authority pursuant to the said section 80 to the extent not utilised at the date this resolution is passed.

**SPECIAL RESOLUTIONS**

3. THAT subject to the passing of the resolution numbered 2 above, the directors be empowered to allot equity securities (as defined in section 94(2) of the Companies Act 1985) of the Company pursuant to the authority conferred by such resolution as if section 89(1) of the said Act did not apply to any such allotment. This power shall expire five years from the date of passing of this resolution save that the Company may before such expiry make an offer or agreement which would or might require equity securities to be allotted after such expiry and the directors may allot equity securities in pursuance of such offer or agreement as if the power conferred hereby had not expired.
4. THAT the articles of association of the Company be amended by:-
  - (a) the redesignation of article 21 as article 21(a); and
  - (b) the inclusion of the following as article 21(b):



"The Directors may meet for the despatch of business, adjourn and otherwise regulate their meetings as they think fit. Without prejudice to the foregoing, all or any of the Directors or of the members of any committee of the Directors may participate in the

meeting of the Directors or of that committee by means of a conference telephone or any communication equipment which allows all persons participating in the meeting to hear each other. A person so participating shall be deemed to be present in person at the meeting and shall be entitled to vote and be counted in the quorum accordingly. Such a meeting shall be deemed to take place where the largest group of those participating is assembled, or, if there is no such group, where the Chairman of the meeting is then present. The word "meeting" in these Articles shall be construed accordingly."

  
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Chairman/Director

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