

30-08-95

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

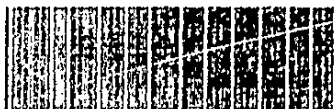
Company No. 1146077

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

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

Given at Companies House, Cardiff, the 1st September 1995

M. Lewis
M. LEWIS



C011460770

For the Registrar of Companies



COMPANIES HOUSE

HC0063

30-08-95

Company No. 1146077

THE COMPANIES ACT 1985.

COMPANY LIMITED BY SHARES

SPECIAL RESOLUTION

of Bowater PKL Limited

Passed 1st August 1995

We the undersigned being all the Members for the time being of the above-named Company, entitled to receive notice of and to attend and vote at General Meetings hereby pass the following resolution as a SPECIAL RESOLUTION and agree that the said resolution shall for all purposes be as valid and effective as if the same had been passed at a General Meeting of the Company duly convened and held:

RESOLUTION

CHANGE
OF
NAME

THAT the name of the Company be changed to:
Rexam PKL Limited

..... Signed (For Members) *W H MORAN* W H MORAN

..... *W W Schäfers* W W SCHÄFERS