

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 2506635

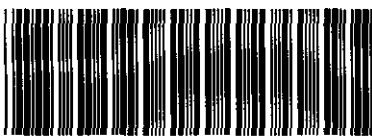
The Registrar of Companies for England and Wales hereby certifies that
THE DTE BUSINESS TAX CENTRE LIMITED

having by special resolution changed its name, is now incorporated

under the name of

THE DTE PAYROLL AND TAX CENTRE LIMITED

Given at Companies House, Cardiff, the 1st June 2005



C025066350



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES

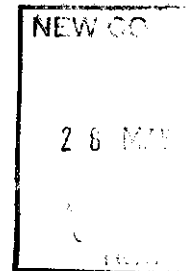


Companies House
— for the record —

Company Number: 02506635

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**THE COMPANIES ACT 1985
AND
THE COMPANIES ACT 1989
SPECIAL RESOLUTION
OF**

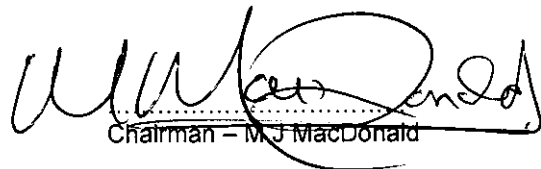


THE DTE BUSINESS TAX CENTRE LIMITED

At an EXTRAORDINARY GENERAL MEETING of the above-named Company, duly convened,
and held on the 25th day of May 2005, the following SPECIAL RESOLUTION was passed.

That the name of the Company be changed to:-

THE DTE PAYROLL AND TAX CENTRE LIMITED


Chairman - M. J. MacDonald

MM/MINUTES/DTEBUSINESSTAXCENTRECHANGE.DOC

