

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

No. 2761029

I hereby certify that

HACKREMCO (NO.793) LIMITED

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

DUNHILL CIGARETTES OF LONDON LIMITED

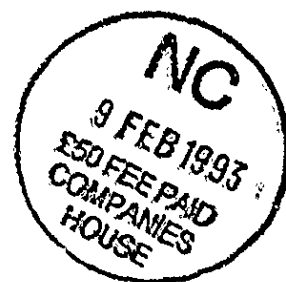
Given under my hand at the Companies Registration Office,
Cardiff the 15 FEBRUARY 1993


M. ROSE

an authorised officer

No.2761029

HACKREMCO (NO.793) LIMITED



RESOLUTION IN WRITING of the Subscriber to the Memorandum of Association of the above Company passed 5 February 1993 in accordance with the Articles of Association of the Company.

SPECIAL RESOLUTION

IT IS HEREBY RESOLVED:-

THAT the name of the Company be changed to "DUNHILL CIGARETTES OF LONDON LIMITED".

.....
For and on behalf of
Hackwood Secretaries Limited

Hackwood Secretaries Limited (BEL)
Barrington House
59-67 Gresham Street
London EC2V 7JA