

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 2951726

The Registrar of Companies for England and Wales hereby certifies that
USBORNE FERTILISER LTD.

having by special resolution changed its name, is now incorporated
under the name of
TOP LINE FERTILISER LIMITED

Given at Companies House, Cardiff, the 6th February 1996


MRS. L. PARRY



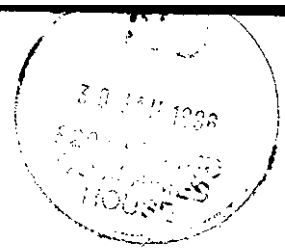
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For the Registrar of Companies



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

HC006B



Registered No. 2951726

WRITTEN RESOLUTION OF USBORNE FERTILISER LTD

Usborne plc being the only member of the above company who at the date hereof would be entitled to vote at a general meeting of the Company, hereby resolves that the name of the Company be changed to Top Line Fertiliser Limited.

A handwritten signature in dark ink, appearing to read "W J Aiken".

W J AIKEN

DIRECTOR &

COMPANY SEC.

on behalf of Usborne plc

26 January 1996

