

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 3258181

The Registrar of Companies for England and Wales hereby certifies that

B.A.T YUNNAN LIMITED

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

B.A.T FAR EAST DEVELOPMENT LIMITED

Given at Companies House, London, the 26th January 2006



C03258181P



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES

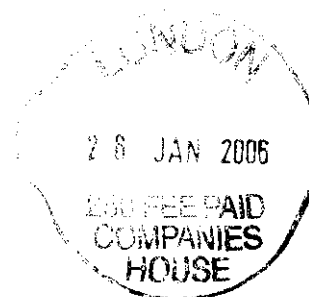


Companies House

— for the record —

002683

B.A.T Yunnan Limited
Company No. 3258181



Written Resolution of: The Members of the Company

Dated : 25th January 2006

We, being all the Members who at the date hereof would be entitled to attend and vote at a general meeting of the Company, hereby RESOLVE THAT the name of the Company be changed to

B.A.T Far East Development Limited

.....
Director for and on behalf of
B.A.T Far East Holding Limited

.....
Director for and on behalf of
Powhattan Limited

