

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 3386499

The Registrar of Companies for England and Wales hereby certifies that
IBIS (365) LIMITED

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

Given at Companies House, Cardiff, the 28th August 1997



C03386499R

A handwritten signature in dark ink, appearing to read 'L. Parry'.

MRS. L. PARRY

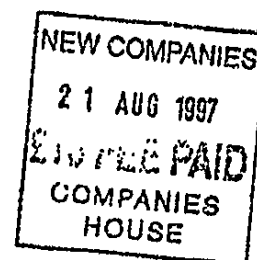
For the Registrar of Companies



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

HC006B

Company Number: 3386499



THE COMPANIES ACTS 1985 AND 1989

COMPANY LIMITED BY SHARES

SPECIAL RESOLUTION

OF

IBIS (365) LIMITED

Passed 19th August 1997

We, the undersigned, being the sole member of the Company for the time being entitled to receive notice of and to attend and vote at general meetings (or being a corporation by our duly authorised representative) and pursuant to the articles of association hereby resolve that the following resolution be passed and agree that the same shall have the same effect as if passed as a special resolution at a general meeting duly convened and held:-

THAT subject to and with effect from the date on which the registrar of companies issues an altered certificate of incorporation the name of the Company be changed to Saga Rose Limited.

.....
Duly authorised for and on behalf of
TSD Nominees Limited

