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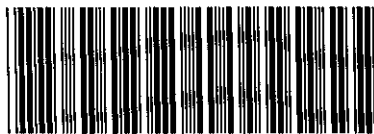
**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 4136274

The Registrar of Companies for England and Wales hereby certifies that
HOWPER 346 LIMITED

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

Given at Companies House, Cardiff, the 17th April 2001



C04136274G



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



Companies House

— for the record —

716758
Company Number: 4136274

THE COMPANIES ACTS 1985 AND 1989

A PRIVATE COMPANY LIMITED BY SHARES

WRITTEN RESOLUTION

- OF -

HOWPER 346 LIMITED ("the Company")

We the undersigned being as of today's date the sole registered holder of the only issued share of the Company do in accordance with Regulation 16.14 of the Articles of Association of the Company hereby RESOLVE as follows:

WRITTEN RESOLUTION

THAT the name of the Company be changed to PANTHERELLA LIMITED.

Dated: XII April 2001

X [Signature]
FOR AND ON BEHALF OF
HJ SOCK GROUP LIMITED

