

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 4918233

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

having by special resolution changed its name, is now incorporated
under the name of
COHENS FURNITURE AUCTIONS LIMITED

Given at Companies House, Cardiff, the 10th November 2003



C049182339

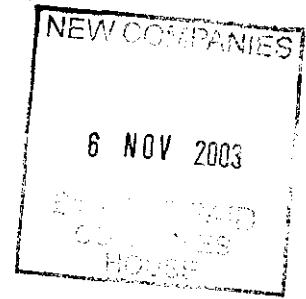


THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



Companies House
— for the record —

Company No: 4918233



The Companies Acts 1985 and 1989
COMPANY LIMITED BY SHARES
SPECIAL RESOLUTION

of

LOADSTORE LIMITED

Passed on the 20th day of OCTOBER 2003

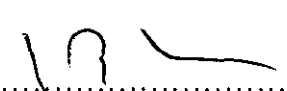
At the EXTRAORDINARY GENERAL MEETING of the above named Company, duly convened,
and held at the registered office on20.10.2003.....
the following Special Resolution was duly passed as a Special Resolution of the Company:-

RESOLUTION

That the name of the Company be changed to:

COHENS FURNITURE AUCTIONS LIMITED



Signed.....
DIRECTOR