



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 177001

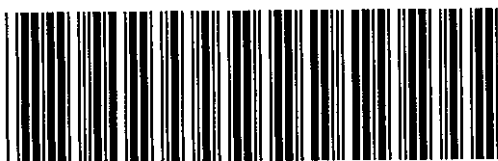
The Registrar of Companies for Scotland hereby certifies that

DUNWILCO (602) LIMITED

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

MACKAYS OF DINGWALL LIMITED

Given at Companies House, Edinburgh, the 2nd October 1997



CSC1770011

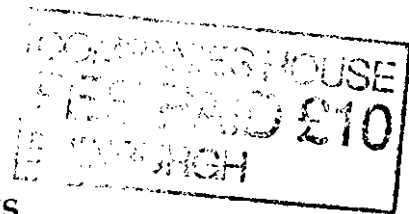
DIANNE BROOKS

Registrar Of Companies



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

THE COMPANIES ACT 1985
COMPANY LIMITED BY SHARES
DUNWILCO (602) LIMITED
(No 177001)



SPECIAL RESOLUTION

At an Extraordinary General Meeting of the above Company duly convened and held at Saltire Court, 20 Castle Terrace, Edinburgh, EH1 2EN on the 25th day of September 1997, the following Resolution was passed as a Special Resolution:-

"That the name of the Company be changed to Mackays of Dingwall Limited".


..... Director
D.W. Company Services Limited
Secretaries

