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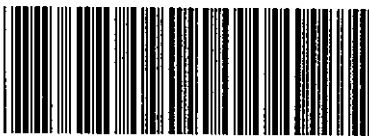
**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 3205926

The Registrar of Companies for England and Wales hereby certifies that
TOBACCO MACHINERY DESIGN LTD.

having by special resolution changed its name, is now incorporated
under the name of
GARBUIO (DESIGN) LIMITED

Given at Companies House, Cardiff, the 25th September 1997



C032059260

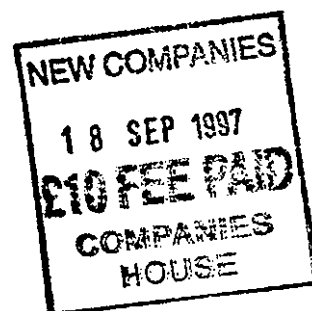

MRS. L. PARRY

For the Registrar of Companies



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

HC006B



THE COMPANIES ACTS 1985 TO 1989

NO: 3205926

A PRIVATE COMPANY LIMITED BY SHARES

TOBACCO MACHINERY DESIGN LIMITED

PURSUANT TO REGULATION 53 OF TABLE A IN THE SCHEDULE TO THE COMPANIES (TABLE A TO F) REGULATIONS 1985 AS AMENDED BY THE COMPANIES (TABLE A TO F) (AMENDMENT) REGULATION 1985, WE, THE UNDERSIGNED, BEING ALL MEMBERS OF THE ABOVE COMPANY FOR THE TIME BEING ENTITLED TO RECEIVE NOTICE OF, ATTEND AND VOTE AT GENERAL MEETING, HEREBY UNANIMOUSLY PASS THE FOLLOWING RESOLUTION AND AGREE THAT THE SAID AS IF THE SAME HAD BEEN PASSED AT A GENERAL MEETING OF THE COMPANY DULY CONVENED AND HELD.

SPECIAL RESOLUTION

That pursuant to the provisions of Section 28 (1) of Part 1 Chapter II of the Companies Act 1985 the name of the Company be changed to:-

GARBUIO (DESIGN) LIMITED

Dated 4th day of September 1997

A. DE BERNARDI L. BONANI
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European Tobacco Developments SA

