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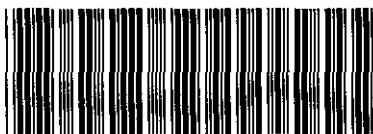
**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 4371920

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

having by special resolution changed its name, is now incorporated
under the name of
LOWCOSTBEDS.COM LIMITED

Given at Companies House, Cardiff, the 5th May 2004



C043719204



THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES



Companies House
— for the record —

Company No. 4371920

THE COMPANIES ACT 1985 TO 1989
PRIVATE COMPANY LIMITED BY SHARES

WRITTEN RESOLUTION

of

TWINSpan LIMITED


(Passed this 17th day of April 2004)



I, the undersigned, being the sole member of the above named company (the "Company") who, at the date of this resolution, is the only person entitled to attend and vote at general meetings of the Company, HEREBY PASS the following resolution as a special resolution of the Company pursuant to section 381A Companies Act 1985 and confirm that such resolution shall, for all purposes be as valid and effective as if the same had been passed at a general meeting of the Company duly convened and held.

SPECIAL RESOLUTION

That the name of the Company be changed to "Lowcostbeds.com Limited"


.....
Paul Evans

Dated 27th April 2004

