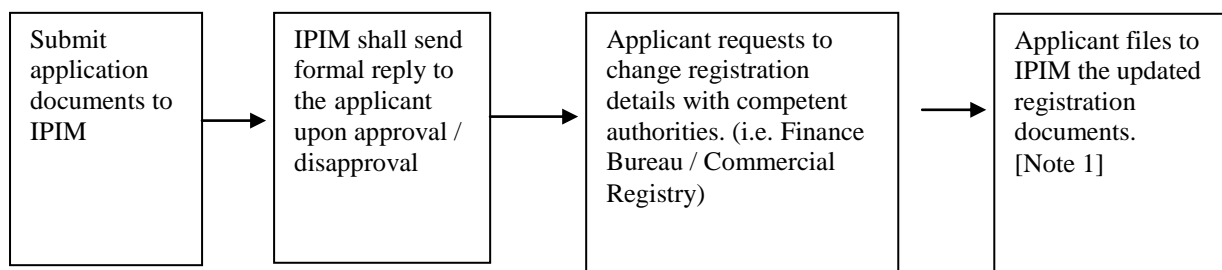


Guidelines for Change of Company Name

Non-Finance Macao Offshore Company

Company Name

Should the non-finance Macao offshore company need to change their company name, they have to apply with the Macao Trade and Investment Promotion Institute (IPIM) in advance and follow the flowchart as shown below:



Basic Documents for Application with IPIM:

1. (Original) Application letter (attention to the President of Macao Trade and Investment Promotion Institute) signed by eligible directors of the Macao Offshore Company.
2. (Certified true copy with signature notarized) Shareholders resolution of Macao Offshore Company regarding the above change. Shareholders resolution must comply with Title III “Commercial Bookkeeping” of Book I and Section VI “Books and Accounts of Company” of Title I of Book II of the Macao Commercial Code. If the Macao offshore company is incorporated as a branch, submit the parent company’s shareholders/directors resolution according the M&A of this parent company.
3. (Copy) A valid new company name reservation certificate issued by the Commercial Registry (This reservation [valid for 60 days] has to be obtained first before signing on other crucial documents for application.).

Filing of Registration Documents:

Upon the approval from IPIM, the Macao offshore company will have to register with competent authorities (i.e. Commercial Registry, Finance Bureau), and to submit the registration documents to IPIM to complete the process. They include:

4. (Copy) Registration record, which shows the change of company name, issued by the Commercial Registry.
5. (Copy) M/1 Commencement/Alteration Certificate issued by the Finance Bureau.
6. (Copy) An update version of Memorandum and Articles of the company (copy).

Notes:

1. All changes recognized by IPIM are subject to filing of proper registration documents.