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Please Reply to: Miami

October 5, 1999

Florida Department of State
Division of Corporations
The Capitol Building
Tallahassee, Florida

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-10/08/99--01002--004
*****43.75 *****43.75

Re: **Amendment to Articles of Incorporation-Waterfront Estates, Inc.**

To Whom It May Concern:

Enclosed for filing, please find an original and copy of the Articles of Amendment to the Articles of Incorporation of Waterfront Estates, Inc., together with this firm's check in the amount of \$43.75 to cover the cost of filing and a certified copy of the amendment.

Also enclosed is an Application for Registration of Fictitious Name together with this firm's check in the amount of \$50.00 to cover the filing cost.

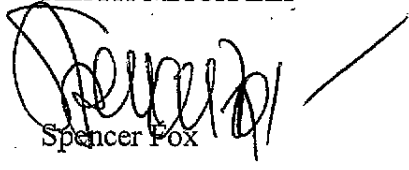
Please file the amendment first and then register the fictitious name.

Once the amendment has been filed and the fictitious name has been registered, please return the certified copy of the amendment and certificate of fictitious name filing to me in the enclosed envelope.

Thank you for your assistance.

Sincerely,

KEITH MACK LLP


Spencer Fox

FILED
99 OCT -7 PM 3:22
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

T. LEWIS OCT 14 1999

ARTICLES OF AMENDMENT TO THE
ARTICLES OF INCORPORATION
OF
WATERFRONT ESTATES, INC.

FILED
99 OCT -7 PM 3:22
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.1006 of the Florida Business Corporation Act, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

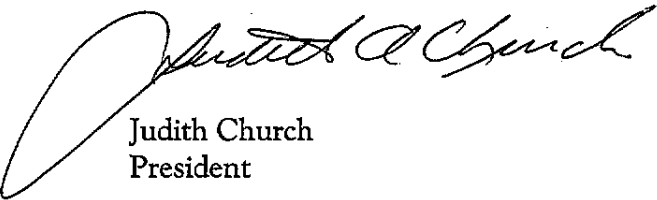
1. The name of the corporation is WATERFRONT ESTATES, INC.
2. The text of the amendment is as follows:

Article I is hereby amended to read as follows: The name of the Corporation is THE ELMES GROUP, INC.

3. The amendment was adopted on the 1 day of September, 1999.
4. The amendment was duly approved by the shareholders in accordance with section 607.1006.

Dated September 1, 1999

WATERFRONT ESTATES, INC.



Judith Church
President