

P. JILL SACCO, C.P.A., P.A.

CERTIFIED PUBLIC ACCOUNTANT

239 U.S. 27 NORTH
SPRING, FLORIDA 33870
TEL (941) 382-7960
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P9500005 0454

February 11, 1998

Florida Dept. of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

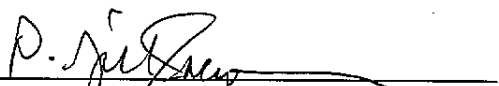
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*****35.00 *****35.00

Amendment Section:

Enclosed please find copy of *Shareholder Resolution Changing Name of Corporation* and *Articles of Amendment to Articles of Incorporation* for your processing, as well as my fee in amount of \$35.

I am changing the corporate name from: **P. Jill Sacco, CPA, P.A.** to: **P. Jill Sacco & Associates, P.A.**

Thank you for your assistance in this matter.


P. Jill Sacco,
President

98 FEB 24 PM 3:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

APPROVED
AND
FILED

Handwritten notes and signatures: "OK", "W98000003623", "P950000050454", "MPH", "NE", "24-98", "2-16-98"



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

February 18, 1998

P. JILL SACCO
239 U.S. 27 NORTH
SEBRING, FL 33870

SUBJECT: P. JIL SACCO, C.P.A., P.A.
Ref. Number: P95000050454

We have received your document for P. JIL SACCO, C.P.A., P.A. and your check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The document must have original signatures.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6916.

Carol Mustain
Corporate Specialist

Letter Number: 998A00009339

RECEIVED
98 FEB 23 AM 8:27
DIVISION OF CORPORATIONS

**ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF**

P. JILL SACCO, CPA, P.A.

(present name)

Pursuant to the provisions of section 607.1006, Florida Statutes, this Florida profit corporation adopts the following articles of amendment to its articles of incorporation:

FIRST: Amendment(s) adopted: *(indicate article number(s) being amended, added or deleted)*

Amended: Article I - Name

Amending articles to change corporate name from:

P. Jill Sacco, CPA, P.A.

to: P. Jill Sacco + Associates, P.A.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

98 FEB 24 PM 3:05

APPROVED
AND
FILED

SECOND: If an amendment provides for an exchange, reclassification or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself, are as follows:

N/A

THIRD: The date of each amendment's adoption: January 15, 1998

FOURTH: Adoption of Amendment(s) (CHECK ONE)

- The amendment(s) was/were approved by the shareholders. The number of votes cast for the amendment(s) was/were sufficient for approval.
- The amendment(s) was/were approved by the shareholders through voting groups. *The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):*
 "The number of votes cast for the amendment(s) was/were sufficient for approval by _____ voting group"
- The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.
- The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.

Signed this 11th day of February, 19 98

P. [Signature]
P. [Signature] President

Signature

(By the Chairman or Vice Chairman of the Board of Directors, President or other officer if adopted by the shareholders)

OR

(By a director if adopted by the directors)

OR

(By an incorporator if adopted by the incorporators)

Typed or printed name

Title



SECRETARY OF STATE
TALLAHASSEE, FLORIDA

98 FEB 24 PM 3:01

APPROVED
AND
FILED