

SCOTT MIEGEL & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS
155 TONEY PENNA DRIVE
SUITE 1B
JUPITER, FLORIDA 33458

Member
American Institute of
Certified Public Accountants

Telephone (561) 745-8002
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P95000097031

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

October 6, 1999

Re: **Scott Miegel & Company, P.A.**

100003010151--2
-10/08/99--01079--011
*****35.00 *****35.00

Dear Representative,

Enclosed please find the original and one copy of Articles of Amendment of the Articles of Incorporation together with a check in the amount of \$35.00.

The sole purpose of the amendment is to change the name of the existing Florida corporation as indicated.

I am the sole owner and director of same, and have full authority to execute the attached amendment.

Thank you for your assistance. I presume a filed copy of this amendment will be returned to me timely.

Very truly yours,



By: Scott R. Miegel, Sr.
(individual's name)

Scott Miegel, CPA, P.A.
(f/k/a **Scott Miegel & Company, P.A.**)
(name of corporation)

MAILING ADDRESS OF CORPORATION:
Scott Miegel, CPA, P.A.
155 Toney Penna Drive #1B
Jupiter, Fl. 33458

FILED
OCT-8 AM 10:57
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
CM
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NC
288-10-8-99

ARTICLES OF AMENDMENT OF THE
ARTICLES OF INCORPORATION

Pursuant to the provisions of FSA 607.1006, this corporation adopts the following articles of amendment to its articles of incorporation:

1. The name of the corporation before amendment:

Scott Miegel & Company, P.A.

2. The name of the corporation after amendment:

Scott Miegel, CPA, P.A.

3. The text of each amendment as adopted is as follows:

N/A

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

N/A

5. The date of adoption of each amendment was:

October 1, 1999

6. Each amendment was adopted by:

The director (s). Shareholder action was not required.

7. These amendments will be effective upon filing.

Date:

October 1, 1999

Scott Miegel, CPA
SCOTT MIEGEL, CPA

FILED
99 OCT -8 AM 10:57
RECEIVED
CLERK OF THE
SUPERIOR COURT