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Member of National Society of Public Accountants Florida Association of Independent Accountants

June 18, 1998

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

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To Whom it may Concern:

Enclosed please find a copy of "Articles of Amendment to Articles of Incorporation" of our Company.

Please note that we are changing our name to "Cabanas & Associates, P.A.", effective immediately.

Enclosed please find an original and duplicate copy of the "Articles". We ask that you please send us back a copy stamped with your seal.

Additionally, please find enclosed a check for \$35.00 for your fee.

Should you have any questions, please do not hesitate to contact me.

Sincerely

Joseph F. Cabanas

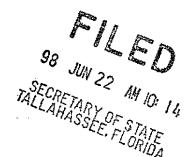
President

SECRETARY OF STATE TALLAHASSEE, FLORIDA

000

N/C Amend

ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF



ARJONA, CABANAS & ASSOCIATES, 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)

AMENDMENT TO ARTICLE 1 - NAME.

IT WAS UNANIMOUSLY NOTED TO CHANGE THE NAME OF THIS CORPORATION TO " CABANAS + ASSOCIATES, P.A."
EFFECTIVE IMMEDIATELY.

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:

THIRD:	The date of each amendment's adoption: JUNE 17, 1998
	I: Adoption of Amendment(s) (CHECK ONE)
Ŕ	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 17 day of 19 98
Signature	Joseph T. Caraman, MESIDENT
3	(By the Chairman of Vice Chairman of the Board of Directors President or other officer if admend by
	the shareholders)
	OR
	(By a director if adopted by the directors)
	O.D.
	OR
	(By an incorporator if adopted by the incorporators)
	JOSEPH F. CABANAS Typed or printed name
	PRESIDENT