P9600098885

John C. Joanides Certified Public Accountant 2681 Airport Road South Suite C-101 Naples, Florida 34112
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FLORIDA DEPARTMENT OF STATE Ken Detzner Secretary of State

January 13, 2003

JOHN C. JOANIDES CERTIFIED PUBLIC ACCOUNTANT 2681 AIRPORT ROAD SOUTH, SUITE C-101 NAPLES, FL 34112

SUBJECT: CAMELOT BUSINESS SERVICES, INC.

Ref. Number: P96000098885

We have received your document for CAMELOT BUSINESS SERVICES, INC. and your check(s) totaling \$43.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

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) 245-6869.

Teresa Brown Document Specialist

Letter Number: 203A00001549

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FLORIDA DEPARTMENT OF STATE Ken Detzner Secretary of State

January 22, 2003

JOHN C. JOANIDES CERTIFIED PUBLIC ACCOUNTANT 2681 AIRPORT ROAD SOUTH, SUITE C-101 NAPLES, FL 34112

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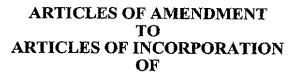
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Teresa Brown Document Specialist

Letter Number: 203A00001549

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 Camelot Business Services, Inc.
(present name)
P96000098885
(Document Number of Cornoration (If known)

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)
Change of name from Camelot Business Services, Inc. to
J & K Accounting Associates, Inc.

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:	he date of each amendment's adoption: Samualy 1,2003	
FOURTH:	Adoption of Amendment(s) (CHECK ONE)	
× X	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	
_		
	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.	
Signature_	Signed this day of January 1, 2003 (By the Chairman of the Board of Directors, President or other officer if adopted by the strareholders) OR (By a director if adopted by the directors)	
OR		
	(By an incorporator if adopted by the incorporators)	
	John C. Joanides	
	(Typed or printed name)	
	President Diactor	