

ADVANCED ACCOUNTING & TAX SERVICES INC.

Advanced Tax Centre

(A Firm of Enrolled Agents)

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P97000053974

January 10, 2002

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

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-01/14/02--01057--012
*****35.00 *****35.00

Re: Articles of Amendment to Article of Incorporation

Dear Reader;

Enclosed is the original and one copy of the Articles of Amendment to Articles of Incorporation of Advanced Accounting & Tax Services, Inc., and our check in the amount \$35.00 for filing. The name of the corporation is being changed to "ADVANCED TAX CENTRE, INC."

Please record the amendment and return a copy for our file.

Thank you.

James A. Naff

Advanced Accounting & Tax Services, Inc.
James A. Naff, President

FILED
02 JAN 14 AM 10:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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FILED
1-14-02
JAN 14 2002

* Graduate Fellow of The National Tax Practice Institute
Member: National Association of Enrolled Agents
Member: National Society of Accountants
Member: National Association of Tax Practitioners

Licensed to Represent Taxpayers at all Administrative Levels of the Internal Revenue Service

**ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
ADVANCED ACCOUNTING & TAX SERVICES, INC.**

Document Number: P000053974

Pursuant to the provisions of Section 607-1006, Florida Statutes, this Florida profit corporation adopts the following articles of amendment to it's articles of incorporation:

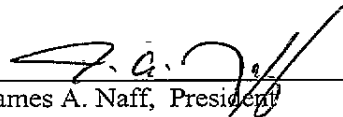
FIRST; Amendment adopted:

Article I is hereby amended to change the name of the corporation from Advanced Accounting & Tax Services, Inc. (hereinafter "old name"). The new name of the corporation is **ADVANCED TAX CENTRE, INC.** (hereinafter "new name") This change is to be effective as of January 1, 2002.

SECOND. All outstanding shares of stock bearing the old name will be exchanged for new shares of equal value bearing the new name.

SECOND: The date of the adoption of this amendment was November 30, 2001, and was approved by a unanimous vote of all of the shareholders of the corporation.

Signed the 8th Day of January, 2002



James A. Naff, President

FILED
02 JAN 14 AM 10:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA