

233732

EXCHANGE PLACE CAPITAL PARTNERS
10 EXCHANGE PLACE, SUITE 309
SALT LAKE CITY, UT 84111
801-364-3500

FEBRUARY 26, 1997

TO: SUSAN PAYNE
DIVISION OF CORPORATIONS
409 EAST GAINES STREET
TALLAHASSEE, FL 32399

FROM: KATHY MAXFIELD
EXCHANGE PLACE CAPITAL PARTNERS

RE: POLO INVESTMENTS

PER YOUR CONVERSATION WITH LES MOWER ON 2-25-97. I HAVE ENCLOSED
A CHECK TO COVER THE FILING COST. PLEASE SEND BACK TO US AS SOON
AS POSSIBLE. THANK YOU FOR ALL YOUR HELP.

SINCERELY,

Kathy Maxfield
KATHY MAXFIELD

per client -
will keep same
name - new name
was not available
\$8 (3/4/97)

600002106406--2
-03/06/97--01095--006
*****35.00 *****35.00

600002106406--2
-03/06/97--01095--007
*****8.75 *****8.75

FILED STATE
SECRETARY OF CORPORATIONS
97 MAR -3 AM 8:52

FILING 35
R. AGENT
CERT. COPY
CUS 8.75
OVERPAYMENT
TOTAL 43.75

**EXCHANGE PLACE CAPITAL PARTNERS
10 EXCHANGE PLACE SUITE 309
SALT LAKE CITY, UTAH 84111**

FEBRUARY 21, 1997

**ATTN: ALLEN
DIVISION OF CORPORATIONS
409 EAST GAINES STREET
TALLAHASSEE, FL 32399**

**FROM: KATHY
EXCHANGE PLACE CAPITAL PARTNERS**

RE: GOOD STANDING CERTIFICATE - POLO INVESTMENTS CORPORATION

**PLEASE ISSUE US A GOOD STANDING CERTIFICATE FOR THE ABOVE
NAMED CORPORATION. I HAVE ENCLOSED A CHECK TO COVER THE
COST OF \$8.75. I HAVE ALSO ENCLOSED A FED EX PACK TO BE SENT BACK
TO US. IN ADVANCE I WOULD LIKE TO THANK YOU FOR YOUR PROMPT
ATTENTION TO THIS MATTER.**

SINCERELY,

KATHY MAXFIELD

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 MAR -3 AM 8: 52

**ARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION
OF
POLO EQUITIES, INC.
Previously known as
MEDICAL ADVANCED SYSTEMS, INC.
a Florida corporation**

Pursuant to the provisions of the Business Corporations Law of the State of Florida, the undersigned corporation hereby adopts and files the following Articles of Amendment to its Articles of Incorporation in lieu of those filed with the office of the Secretary of State of Florida on June 3, 1993.

FIRST: Article I of the Amendments to the Articles of Incorporation filed on June 3, 1993 is hereby repealed in its entirety and the following Article I is substituted therefore as if it had been part of the June 3, 1993 amendments.

ARTICLE I

NAME

The name of the corporation is Polo Equities, Inc.

SECOND: Article III of the Amendments to the Articles of Incorporation filed on June 3, 1993 is hereby repealed in its entirety and the following Article III is substituted therefore as if it had been part of the June 3, 1993 amendments.

ARTICLE III

The corporation shall be authorized to issue Fifty Million (50,000,000) common shares of common stock with a par value of One Mil (\$.001) per share. Such shares shall be non-assessable, shall have no pre-emptive rights, shall not be subject to cumulative voting, and shall have equal rights of distribution of all other common shares.

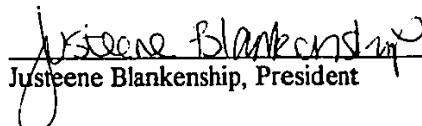
THIRD: The foregoing amendments to the Articles of Incorporation were first adopted by the shareholders of the corporation at a special meeting thereof which was held on May 14, 1993. The aforesaid amendments were readopted by the shareholders of the corporation at a meeting of stockholders, called and held pursuant to the laws of the state of Florida, on September

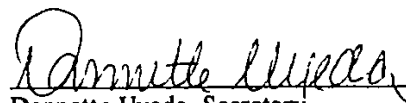
23, 1996.

FOURTH: At the time of the stockholders' meeting held on May 14, 1993 there were 3,000,000 common shares of the corporation outstanding. 3,000,000 shares were voted in favor of the resolution and no shares were voted against. At the time of the meeting of stockholders on September 23, 1996 there were 15,000,000 common shares of the corporation outstanding. 13,525,000 shares were present at the meeting in person or by proxy for purposes of establishing the presence of a proxy. 12,000,000 abstained from voting. 1,525,000 shares were voted in favor of the amendments. No shares were voted against.

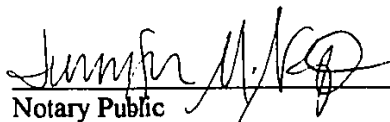
FIFTH: The foregoing vote was sufficient to adopt the foregoing amendments under the Articles and By-laws of the corporation and the Laws of the State of Florida.

Dated this 21st day of February, 1997.


Justene Blankenship, President


Dannette Uyeda, Secretary

Subscribed and sworn to before me this 21st day of February, 1997.


Notary Public



NOTARY PUBLIC
JENNIFER M. NGO
4711 W. 3100 South
West Valley, Utah 84120
COMMISSION EXPIRES
MAY 15, 2000
STATE OF UTAH