ATTORNEY AT LAW 10640 QUAIL RIDGE DRIVE St. Augustine, Florida 32095 FILED

01 DEC 28 PM 4: 50 PAX: (904) 825-2734

SECRETARY OF STATE TALLAHASSEE, FLORIDA

TELEPHONE: (904) 825-4381

December 5, 2001

*****43.75 *****43.75

Division of Corporations Amendment Section Post Office Box 6327 Tallahassee, FL 32314

RE: Corporate Name Change and Change in Tax Identification Number

To Whom It May Concern:

Please find enclosed the Articles of Amendment to the Articles of Incorporation of JEDRO CORPORATION, whereby the name has been changed to AVALON CORPORATION. A check in the amount of \$43.75 is also enclosed to cover the filing fee as well as the cost of a certified copy of the amendment.

In addition, the Internal Revenue Service has assigned JEDRO/AVALON CORPORATION a new Tax Identification Number. The old number was 59-2644951. The new number is 59-3711510.

If you require any additional information, please do not hesitate to contact me at your convenience.

Sincerely,

Donald R. McClung

cc: Susan A. Thomasson

DONALD R. McClung, P.A.

Attorney at Law 10640 Quail Ridge Drive St. Augustine, Florida 32095

TELEPHONE: (904) 825-4381

Fax: (904) 825-2734

December 24, 2001

Mr. Doug Spitler Division of Corporations Post Office Box 6327 Tallahassee, FL 32314

RE: Corporate Name Change (Revised) and Change in Tax Identification Number

Dear Mr. Spitler:

Pursuant to your letter dated December 12, 2001, please find enclosed the new Articles of Amendment to the Articles of Incorporation of JEDRO CORPORATION, whereby the name has been changed to THEOREM CORPORATION. A copy of your letter is also enclosed as reference.

In addition, as was indicated in my previous letter dated December 5, 2001, the Internal Revenue Service has assigned JEDRO/THEOREM CORPORATION a new Tax Identification Number. The old number was 59-2644951. The new number is 59-3711510.

If you require any additional information, please do not hesitate to contact me at your convenience.

Sincerely,

Donald R. McClung

cc: Susan A. Thomasson



FLORIDA DEPARTMENT OF STATE Katherine Harris Secretary of State

December 12, 2001

DONALD R. MCCLUNG, P.A. 10640 QUAIL RIDGE DRIVE ST. AUGUSTINE, FL 32095

SUBJECT: JEDRO CORPORATION

Ref. Number: 367793

We have received your document for JEDRO CORPORATION 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 administratively dissolved/revoked entity. Names of administratively dissolved/revoked entities are not available for one year from the date of administrative dissolution/revocation unless the dissolved/revoked entity provides the Department of State with a notarized affidavit stating that they have no intention of reinstating, therefore, releasing the name for use to another entity.

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

REVD 12-2-8

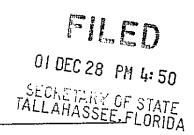
Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6957.

Doug Spitler Document Specialist

Letter Number: 601A00065373

ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF



JEDRO CORPORATION

(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)

Article One is amended to change the name of the corporation to THEOREM CORPORATION.

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: December 24, 2001 .
FOURTE	I: Adoption of Amendment(s) (CHECK ONE)
	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"
	vourig group
9	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.
Signatu	(By the Chairman or Vice Chairman of the Board of Directors, President or other officer if adopted by
	the shareholders)
	OR
	(By a director if adopted by the directors)
	OR
	(By an incorporator if adopted by the incorporators)
	Curam A. III ama a a a a
	Susan A. Thomasson Typed or printed name
	President
	Title