

587737
Thomas E. Sewell, P.A.
Certified Public Accountants

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(954) 432-3100 • (305) 620-0616 • (800) 432-0085 • FAX (954) 436-6898

September 24, 1998

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

400002649974--5
-09/28/98--01063--020
*****87.50 *****87.50

Dear Sir:

Enclosed are an original and one copy of Articles of Amendment to Articles of Incorporation of Thomas E. Sewell, CPA, PA, along with a check in the amount of \$87.50. Please file this amendment and provide a certified copy by return mail.

If you have any questions, please contact me at the above address or telephone number. Thank you for your cooperation.

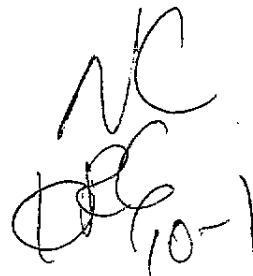
Very truly yours,



Thomas E. Sewell, C.P.A.

TES/dl
Encl.

FILED
98 SEP 28 PM 12:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF

FILED
98 SEP 28 PM 12:43
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Thomas E. Sewell, CPA, PA

(present name)

Pursuant to the provisions of section 607.1006, Florida Statutes, this 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 I - Name

Changed to: Sewell and Company, PA

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: September 21, 1998.

FOURTH: 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 _____."
(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.

(continued)

Signed this 21 day of September, 19 98.

Signature *Thomas E. Sewell*
(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)

Thomas E. Sewell
Typed or printed name

President
Title