

**ZACK
KOSNITZKY**
PROFESSIONAL ASSOCIATION

NATIONSBANK TOWER
100 SOUTHEAST 2ND STREET
SUITE 2800
MIAMI, FLORIDA 33131-2144
TELEPHONE (305) 539-8400
FACSIMILE (305) 539-1307
E MAIL INFO@ZACKLAW.COM

JENNIFER G. ALTMAN
MICHAEL R. BAND
RICHARD I. BLINDERMAN
KEITH J. BLUM
GARY S. BROOKS
ORION G. CALLISON, III
ANTONIO C. CASTRO
PATRICIA KIMBALL FLETCHER
ALAN G. GEFFIN
JOSEPH R. GIBSON
JOSEPH R. GOMEZ
DEBRA WEISS GOODSTONE

JOHN T. HOUGHIN
DOUGLAS KNISKERN
MICHAEL KOSNITZKY
STANLEY H. KUPERSTEIN
ROBERT A. MALLOW
MITCHELL W. MANDLER
ROSANNA MOLINARI
ELIZABETH A. MORGAN
KAREN J. ORLIN
PABLO S. QUESADA
H. STEPHEN RASH
JILL S. REITER

HENRI I. SPIEGEL
BRUCE A. WEIL
RICHARD C. WOLFE
STEPHEN N. ZACK

OF COUNSEL
ARTHUR H. COURSHON
MELVIN C. MORGENSTERN
BYRON L. SPARBER
SYDNEY S. TRAUM, P.A.

602903

September 9, 1999

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

800002985618--6
-09/13/99-01133-010
*****35.00 *****35.00

Re: Perless Roth Jonas & Hartney

Gentlemen:

Enclosed herewith for filing are original Articles of Amendment to the Articles of Incorporation of Perless, Roth, Jonas, & Hartney changing the name of the corporation to Perless, Roth, Jonas, Mittelberg & Hartney, CPA's, P.A. Also enclosed is a copy of the Articles of Amendment to be stamped and returned to me and my check in the amount of \$35.00, covering the filing fee.

If you have any questions regarding this matter, please feel free to contact me.

Very truly yours,

Steven A. Schultz

SAS/md
Enclosures
::ODMA\PCDOCS\ZK\79003\1

FILED
99 SEP 13 PM 1:23
TALLAHASSEE, FLORIDA

ARTICLES OF AMENDMENT TO
ARTICLES OF INCORPORATION OF
PERLESS ROTH JONAS & HARTNEY, C.P.A.'S, P.A.

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:

1. Article I of the Articles of Incorporation is hereby amended to read as follows:

The name of this corporation shall be PERLESS, ROTH, JONAS, MITTELBERG & HARTNEY, C.P.A.'s, P.A. and the principal place of business and mailing address of this corporation shall be 8370 West Flagler Street, Suite 125, Miami, Florida 33144. The corporation has the privilege of having branch offices within or without the State of Florida.

2. The date of the foregoing amendment's adoption was August 15, 1999.

3. The foregoing amendment was unanimously approved by the shareholders and directors of the Corporation on August 15, 1999, in accordance with §607.0704 and §607.0821 of the Florida Statutes.

Signed this 3 day of September, 1999.

By: _____

Robert Perless, President

CLERK OF STATE
TALLAHASSEE, FLORIDA

99 SEP 13 PM 1:23

FILED