604586 SOBEL, HUNTER, GLACKMAN & SOBEL, P.A.

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MARTIN SOBEL, CPA ALAN S. GLACKMAN, CPA CYNTHIA S. SOBEL, CPA

August 17, 1999

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

RE: SOBEL, HUNTER, GLACKMAN & SOBEL, P.A.

**CHARTER NUMBER 604586** 

**700002964607**--5 -08/19/99--01072--002 \*\*\*\*\*35.00 \*\*\*\*\*35.00

Dear Sirs:

Enclosed you will find Articles of Amendment to Articles of Incorporation for the above-captioned entity wherein the name of the Corporation is being amended to read as follows:

SOBEL, GLACKMAN & SOBEL, P.A.

Please advise if the enclosed documents are correct in form to accomplish the above. Our check in the amount of \$35 is enclosed. Please address any communications to the undersigned.

Thank you for your courtesy and cooperation in this matter.

Very truly yours,

SOBEL, HUNTER, GLACKMAN & SOBEL, P.A.

Martin Sobel

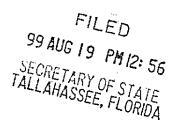
Certified Public Accountant

MS:tjs

Enclosure

NC

## ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF



SOBEL, HUNTER, GLACKMAN & SOBEL, P.A.
(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 is amended in its entirety to read as follows:

"I. The name of the Corporation is Sobel, Glackman & Sobel, P.A."

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: August 17, 1999
FOURTH:	Adoption of Amendment(s) (CHECK ONE)
X	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):
"T]	ne number of votes cast for the amendment(s) was/were
	fficient 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.
Sign Signa	ed this day 17th of August , 19 99  ature  (By the Chairman or Vice Chairman of the Board of Directors, President or other officer if adopted by the shareholder
	OR
	(By a director if adopted by the directors)
	OR
	(By an incorporator if adopted by the incorporators)
	Martin Sobel Typed or printed name
Typed or printed name	
	Pres.
	Title