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Mowrey & Newman, P.A.

Attorneys at Law
515 North Adams Street
Tallahassee, Florida, 32301-1111

Ronald A. Mowrey*
Brian A. Newman**

Telephone No.: (904) 222-9482
Facsimile No.: (904) 561-6867

July 31, 1997

Of Counsel:
Stuart E. Goldberg, (LL.M. Tax)

Charles E. Barrett***
***Also Admitted in Alabama

* Also Admitted in Dist. of Columbia
* Certified Circuit Court Mediator
** Also Admitted in Georgia

Florida Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

900002256349--9
-08/04/97--01074--015
*****35.00 *****35.00

RE: Amendment to Articles of Incorporation

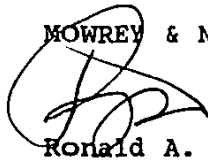
Dear Sir:

Enclosed is our check in the amount of \$35.00 and an original Articles of Amendment to the Articles of Incorporation for the corporation of Mowrey & Newman, P.A. for filing with your office.

If you have any questions please give me a call. thank you for your time and consideration in this matter.

Very truly yours,

MOWREY & NEWMAN, P.A.


Ronald A. Mowrey
For the firm

RAM/rhm

FILED
97 AUG -4 PM 12:06
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

SW
8/13

N/C Amend

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
MOWREY & NEWMAN, P.A.

FILED
97 AUG -4 PM 12:06
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provision of Section 607.1006, Florida Statutes, this corporation adopts the following articles of amendment to its articles of incorporation:

FIRST : Amendments adopted.

Article I of Articles of Incorporation is changed to change the name of the corporation from Mowrey & Newman, P.A. to Mowrey, Barrett & Minacci, P.A.

SECOND: The date of each amendments's adoption: 7/31/97

THIRD : Adoption of Amendments.

 X The amendments were approved by the shareholders. The number of votes cast for the amendments were sufficient for approval.

 X The amendments were adopted by the board of directors.

Signed this 31 day of July, 1997.

MOWREY & NEWMAN, P.A.

BY: [Signature]
RONALD A. MOWREY
President

(CORPORATE SEAL)