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ORPORATION NAME(S) & DOC	UMENT NUMBER(5), (11 known): 500003083855—-5 -01/25/0001039008
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EW FILINGS	AMENDMENTS 1494-88
Profit Not for Profit Limited Liability Domestication Other	Amendment Resignation of R.A., Officer/Director Change of Registered Agent Dissolution/Withdrawal Merger
THER FILINGS	REGISTRATION/QUALIFICATION
Annual Report Fictitious Name	Foreign Limited Partnership Reinstatement Trademark Other

FIRST AMENDMENT TO PLAN OF MERGER

This First Amendment to Plan of Merger is made effective the 1st day of October, 1999 by American Torch Tip, Ltd, the surviving Florida limited partnership.

WHEREAS, a proposed Plan of Merger was filed with Articles of Merger for JCM Partnership, JJSDC Land Trust and Welding Properties, into American Torch Tip, Ltd, the surviving Florida limited partnership, on September 17, 1999, effective October 1, 1999 (the "Plan"); and

WHEREAS, subsequently the percentage interests of limited partnership units to be distributed pursuant to the Plan were recalculated, and

WHEREAS, the parties are desirous of amending the Plan effective October 1, 1999;

NOW, THEREFORE, IT IS AGREED that the Plan shall be amended as follows:

ARTICLE I OF FIRST AMENDMENT

Paragraph (2) of Article THIRD of the Plan shall be amended to read as follows:

(2) Welding Properties, Inc.: The sole shareholder of Welding Properties, Inc., Cutting Unlimited, Inc., a Florida corporation, shall receive a 13.9594 percent interest in American Torch Tip, Ltd. in exchange for its shares of Welding Properties, Inc. Upon completion of the merger, John D. Walters, III and Jeffrey K. Walters shall each own 100 shares of Cutting Unlimited, Inc., which will own a 13.9594 percent interest in American Torch Tip, Ltd.

ARTICLE II OF FIRST AMENDMENT

Article FOURTH shall be amended to read as follows:

FOURTH: The following is a recap of the ownership of American Torch Tip, Ltd., the surviving entity, upon completion of the merger:

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PERCENTAGE INTEREST NAME 13.9594% Cutting Unlimited, Inc. 22.1087% John D. Walters, Jr. 22.1087 % Charles G. Walters 22.1087.% Mark R. Walters 3.7859% Steven C. Walters 3.7859% Daniel S. Walters 3.7859% Charles G. Walters, Jr. 3.7859% John D. Walters, III 3.7859% Jeffrey K. Walters 0.7850% American Torch Tip Company, L.C. 100.00 TOTAL:

ARTICLE III OF FIRST AMENDMENT

Except as modified above, all of the remaining Articles of the Blankshall remain in full force and effect.

AMERICAN TORCH TIP, LTD. a Florida limited partnership

BY: AMERICAN TORCH TIP, L.C.,

General Partner

Effective date: October 1, 1999

John D. Walters, Jr., Manager

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