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G21480

December 16, 1996

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-12/18/96--01049-011
*****87.50 *****87.50

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

Re: Norman Cutler Accountant, P.A. change of name
to Norman Cutler C.P.A., P.A.

Dear Sir or Madam:

With reference to the above matter, please find enclosed
herewith an original and one copy of the Second Amendment to the
Articles of Incorporation of Norman Cutler Accountant, P.A.,
changing the corporate name to Norman Cutler C.P.A., P.A..

Further enclosed please find my check in the amount of
\$87.50 for the filing fee and to obtain one certified copy of
this Second Amendment.

Please return a certified copy of the Second Amendment to
this office in the enclosed provided envelope.

If there is any question concerning this matter, please
contact this office.

Very truly yours,

LEONARD I. SINGER

SECRETARY OF STATE
TALLAHASSEE, FLORIDA
50 DEC 18 PM 1:13

APPROVED
AND
FILED

LIS:pd
Enclosures

Handwritten notes:
G21480
K MC
K Cutler Corp
12-18-96

SECOND AMENDMENT TO THE ARTICLES OF INCORPORATION
OF NORMAN CUTLER ACCOUNTANT, P.A.

I, the undersigned, being the President, Secretary and sole Stockholder of NORMAN CUTLER ACCOUNTANT, P.A., do hereby file this Second Amendment to the Articles of Incorporation of NORMAN CUTLER ACCOUNTANT, P.A., duly filed on February 2, 1983, and first Amendment duly filed on October 28, 1996, on a Resolution having been issued by said corporation authorizing this second Amendment on December 2, 1996, I do hereby amend said Articles as follows:


1. ARTICLE 1, is hereby amended by striking out the name NORMAN CUTLER ACCOUNTANT, P.A., and inserting therein the name NORMAN CUTLER C.P.A., P.A.

IN WITNESS WHEREOF, I, the undersigned, being the President, Secretary and sole Stockholder, do hereby make and file this Amendment to Articles of Incorporation, hereby declaring and certifying that the facts herein stated are true, and hereunto set my hand and seal this 5 day of December 1996.

SECRETARY OF STATE
FLORIDA
5670
APPROVED
FILED
DEC 11 1996

NORMAN CUTLER ACCOUNTANT, P.A.

BY


NORMAN CUTLER, President/
Secretary and Stockholder

STATE OF FLORIDA

COUNTY OF PALM BEACH

BEFORE ME, the undersigned authority, personally appeared NORMAN CUTLER, President, Secretary and sole Stockholder

of NORMAN CUTLER ACCOUNTANT, P.A. to me personally and well known to me to be the persons described in and who executed the foregoing Second Amendment to Articles of Incorporation, and he acknowledged before me that he executed the same for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal in the County and State aforesaid this 5 day of December, 1996.

T Miller

NOTARY PUBLIC, State of Florida

My Commission Expires:



SECRETARY OF STATE
TALLAHASSEE, FLORIDA

55 DEC 18 PM 1:13

APPROVED
AND
FILED