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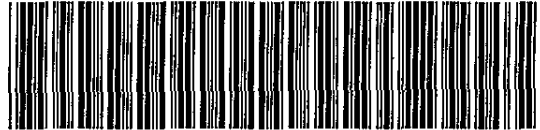
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WHEELER, HERMAN, HARVEY & LAGOR, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

400 NORTH ASHLEY DRIVE • SUITE 2650 • TAMPA, FLORIDA 33602-4320
(813) 223-5577 FAX (813) 225-2603

MICHAEL E. WHEELER, CPA
RICHARD M. HERMAN, CPA
FRANK D. LAGOR, CPA
ELIZABETH C. HOPKINS, CPA

P. J. HARVEY, JR., CPA
(RETIRED 1997)

January 6, 2004

Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: Articles of Amendment

Dear Sir or Madam:

The enclosed Articles of Amendment and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Richard M. Herman, CPA
Wheeler, Herman, Hopkins & Lagor, P.A.
400 N. Ashley Drive, Suite 2650
Tampa, Florida 33602-4328

For further information concerning this matter, please call Richard M. Herman, CPA at 813-223-5577.

Enclosed is a check for \$35.00 for the filing fee.

Sincerely yours,

WHEELER, HERMAN, HOPKINS & LAGOR, P.A.

A handwritten signature in cursive script that reads 'Richard M. Herman'.

Richard M. Herman

RMH/mch
Enclosures

ARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION
OF

WHEELER, HERMAN, HARVEY & LAGOR, P.A.

The undersigned, as President and Secretary, respectively, of the corporation hereby certify that on the 31st day of December, 2003, the Board of Directors of this corporation unanimously adopted the following amendment to the Articles of Incorporation:

1. The name of this corporation is hereby changed to

"WHEELER, HERMAN, HOPKINS & LAGOR, P. A."

IN WITNESS WHEREOF, these Articles of Amendment have been executed this 6th day of January, 2004.

State of Florida

County of Hillsborough

Richard M. Herman
Richard M. Herman
President

Subscribed and sworn to before me this 6th day of January, 2004, by Richard M. Herman, who is personally known to me.

Francis D. Lagor
Francis D. Lagor
Secretary

Subscribed and sworn to before me this 6th day of January, 2004, by Francis D. Lagor, who is personally known to me.

(AFFIX CORPORATE SEAL)

Mary C. Heydon
Signature of Notary
Mary C. Heydon
Name of Notary printed

Notary Public, State of Florida
My Commission Expires September 9, 2004



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