

*Law Offices of
Philip A. Digati, P. A.*

*100 S.E. 12th Street
St. Augustine, Florida 32086*

(954) 522-6300

Fax (954) 522-4881

*Philip A. Digati, J.D.
Also admitted in New York*

October 29, 2001

Of Counsel

S. Edmond Resciniti

2741 Atlantic Ave.

Brooklyn, N.Y. 11207

(718) 647-1200

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

RE: Jerome Friedman, C.P.A., P.A.
Charter No. G92077

100004660771--8
-10/31/01--01033--009
*****35.00 *****35.00

Dear Sir/Madame:

I enclose herewith original Articles of Amendment to Articles of Incorporation of Jerome Friedman, C.P.A., P.A. changing the name of the corporation to Jerome Friedman Tax, Inc. We are also enclosing herewith at this time our check made payable to you in the amount of \$35.00 representing your filing fee for the filing of these Articles of Amendment.

Kindly do the necessary and acknowledge receipt of this letter and the change of name of the corporation to us at your earliest convenience.

Thanking you, I am

Sincerely,



PHILIP A. DIGATI

PAD/sg

Enc.

FILED
01 OCT 31 AM 9:20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
G92077
282 NC
10-31-01

ARTICLES OF AMENDMENT TO
ARTICLES OF INCORPORATION
OF JEROME FRIEDMAN, C.P.A., P.A.

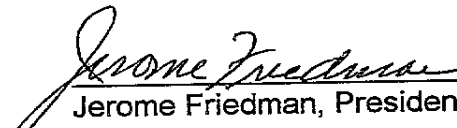
1. Article I of the Articles of Incorporation of JEROME FRIEDMAN, C.P.A., P.A., amended to read as follows:

Article I

The name of the corporation is: **JEROME FRIEDMAN TAX, INC.**

2. The foregoing amendment was adopted by the shareholders of this corporation on the 26 day of OCTOBER, 2001.

IN WITNESS WHEREOF the undersigned president/secretary of this corporation has executed these Articles of Amendment on the 26 day of OCTOBER, 2001.

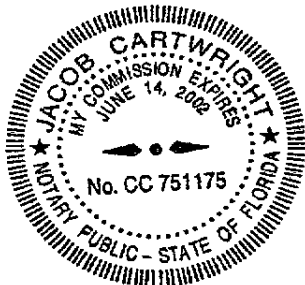

Jerome Friedman, President


Jerome Friedman, Secretary

FILED
01 OCT 31 AM 9:20
TALLAHASSEE, FLORIDA
SECRETARY OF STATE

I hereby certify that on this day, before me, an officer duly authorized to administer oaths and take acknowledgments, personally appeared **Jerome Friedman as president and secretary of Jerome Friedman, C.P.A., P.A.** known to me to be the person who executed the foregoing instrument, who acknowledged before me that he executed the same, and an oath was not taken. (Check one:) ☐ Said person(s) is/are personally known to me. ☐ Said person(s) provided the following type of identification: KNOWN

26th Witness my hand and official seal in the County and State last aforesaid this 26th day of October, 2001.



Notary Seal:

Signature

Print Name

Notary Public



JACOB CARTWRIGHT