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VIA REGULAR MAIL

October 20, 1998

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

800002671178--0
-10/23/98--01049--006
*****35.00 *****35.00

RE: Articles of Amendment - Willett and Canter Certified Public Accountants, P.A.

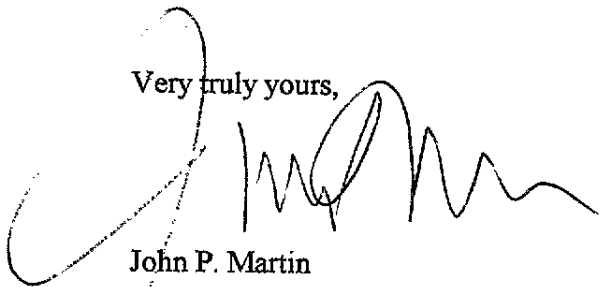
Gentlemen:

I enclose original Articles of Amendment for the corporation captioned above and a check in the sum of \$35.00 for the filing fee.

Upon filing please send confirmation of filing in the envelope enclosed.

Please call if any questions arise.

Very truly yours,



John P. Martin

Enc/

FILED
08 OCT 23 AM 9:35
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

*John Martin gave Authorization
to add date of Adoption. 10/29
B*

N/c

VS OCT 30 1998

ARTICLES OF AMENDMENT

FILED
98 OCT 23 AM 9:35
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1. The following provisions of the Articles of Incorporation of WILLETT AND CANTER CERTIFIED PUBLIC ACCOUNTANTS P.A., a Florida Corporation, filed in Tallahassee on the 18th day of June, 1986, be and they hereby are amended in the following particulars:

Article I, NAME - is hereby is amended to read as follows:


ARTICLE I

NAME

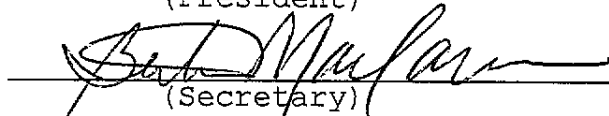
The name of the corporation shall be WILLETT, CANTER & MACLAREN, P.A., C.P.A.'S.

This amendment was approved by unanimous consent of all shareholders entitled to vote and shall be effective upon its filing with the Secretary of State, State of Florida. The date of adoption was October 13, 1998..

IN WITNESS WHEREOF, the undersigned President and Secretary of this corporation have executed these Articles of Amendment this 13th day of October, 1998.



(President)



(Secretary)