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Real Property
Estate Planning
Business & Corporate Law

VIA REGULAR MAIL

September 19, 2000

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

RE: Articles of Amendment for Willett, Canter & Maclaren, P.A, C.P.A.'s
Name Change

100003404161--5
-09/26/00--01044--030
*****35.00 *****35.00

To Whom it may concern,

Enclosed please find Articles of Amendment and Written Action of Shareholders and Directors of Willett, Canter & Maclaren, P.A., C.P.A.'s reflecting a change in name to Willett, Canter & McDaniel, P.A., C.P.A.'s. Also enclosed is check number 2611 in the amount of \$35.00 to file the name change.

Please contact our office should you have any questions regarding the above matter.

Thank you,

John P. Martin
JPM/mrk
Enclosures

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 SEP 26 PM 4: 36

Name Change
JPM
9-28-2000

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

ARTICLES OF AMENDMENT

00 SEP 26 PM 4: 36

1. The following provisions of the Articles of Incorporation of WILLETT, CANTER & MACLAREN, P.A., C.P.A.'S., 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 & MCDANIEL, P.A., C.P.A.'S.

This amendment was approved by unanimous consent of all shareholders entitled to vote on the 14th day of September, 2000, and shall be effective upon its filing with the Secretary of State, State of Florida.

IN WITNESS WHEREOF, the undersigned President and Secretary of this corporation have executed these Articles of Amendment this 14th day of September, 2000.


Richard B. Canter, President


Berta McDaniel, Secretary

WRITTEN ACTION OF SHAREHOLDERS AND DIRECTORS
OF WILLETT, CANTER & MACLAREN, P.A., C.P.A.'S.
IN LIEU OF A MEETING

The undersigned, being all of the directors and shareholders having not less than the minimum number of votes necessary to take action in lieu of a meeting, of WILLETT, CANTER & MACLAREN, P.A., C.P.A.'S., hereby consent to the taking of the following action in lieu of a meeting pursuant to Sections 607.0704 and 607.0821 of The Florida General Corporations Act, and hereby waive any notice to be given in connection therewith pursuant to such Act:

WHEREAS, one of the shareholders and partners of the firm has changed her name due to marriage; and

WHEREAS, the shareholders and directors feel that it is in the best interest of the corporation to reflect the new name of the partner in the corporation name.

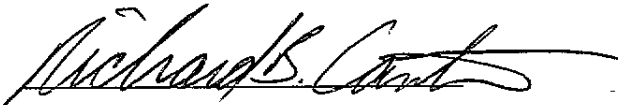
THEREFORE, BE IT

RESOLVED, that the shareholders and officers hereby direct the President and Secretary to do and take all actions necessary to prepare and file Articles of Amendment to change the name of the corporation to read as follows:

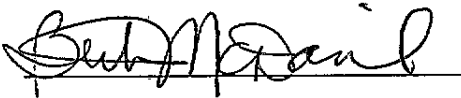
WILLETT, CANTER & MCDANIEL, P.A., C.P.A.'S.

Date: September 14, 2000

SHAREHOLDERS:

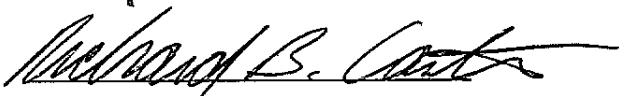


Richard B. Canter

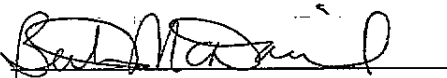


Berta McDaniel

DIRECTORS:



Richard B. Canter



Berta McDaniel