

TABAS, FREEDMAN, ORSHAN & SOLOFF, P.A.

ATTORNEYS AT LAW

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MICHAEL G. BUSENKELL
LEYZA FLORIN BLANCO
GARY M. FREEDMAN**
PAUL L. ORSHAN
STACEY F. SOLOFF
JOEL L. TABAS*

*BOARD CERTIFIED IN BUSINESS BANKRUPTCY
**ALSO ADMITTED IN MASSACHUSETTS
***LL.M.-TAX

K57825

March 15, 1999

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-03/17/99--01019--001
*****35.00 *****35.00

Department of State
Divisions of Corporations
Attn: Amendments
P.O. Box 6327
Tallahassee, FL 32314

RE: Amendments to Articles of Incorporation
Tabas, Freedman & Orshan, P.A.

To Whom It May Concern:

Enclosed please find an Amendment to the Articles of Incorporation of Tabas, Freedman & Orshan, P.A., together with a check in the amount of \$35.00 representing the filing fee for said amendment. Please return a file-stamped copy of the Amendment to my attention, in the enclosed self-addressed stamped envelope.

If you should have any questions or comments, please do not hesitate to contact me.

Very truly yours,

Tabas, Freedman, Orshan & Soloff, P.A.


Arden Paredes
Office Administrator

Enclosures
AP:lm1

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FILED
MAR 17 AM 10:55
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

OK
K57825
208
NO
3-17-99

**ARTICLES OF AMENDMENT TO THE ARTICLES OF
INCORPORATION OF TABAS, FREEDMAN & ORSHAN, P.A.**

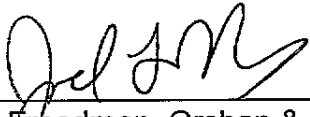
In accordance with the provisions of Section 607.1006 of the Florida General Corporation Act, the undersigned corporation hereby adopts the following:

A. Articles of Amendment to its Articles of Incorporation:

1. The name of the corporation shall be **Tabas, Freedman, Orshan & Soloff, P.A.**

2. The amendment to the Articles of Incorporation were adopted at a meeting of directors held on March 10, 1999 in the matter prescribed by the Florida General Corporation Act.

3. The Amendments were approved by the shareholders and the numbers of votes cast were sufficient for approval. The date of adoption by the shareholders was March 10, 1999.



Tabas, Freedman, Orshan & Soloff, P.A.
By: Joel L. Tabas, President

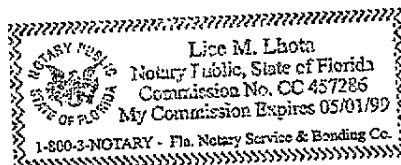
STATE OF FLORIDA)
 SS
COUNTY OF MIAMI-DADE)

The foregoing instrument was acknowledged before me this 10th day of March, 1999, by Joel L. Tabas, as President of Tabas, Freedman, Orshan, P.A., a Florida corporation, on behalf of the corporation. Joel L. Tabas is personally known to me.



Notary Public
State of Florida at Large

My commission expires:



FILED
99 MAR 17 AM 10:55
SECRETARY OF STATE
TALLAHASSEE, FLORIDA