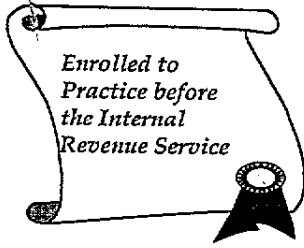


L98000000521



Jumping Jax Tax, Inc.
8551 W. Sunrise Blvd., #102
Plantation, FL 33322-4007
954-424-0225 Fax 954-424-8003
taxman@jumpingjastax.com



800-203-2347 Visit us on the web at <http://www.jumpinjastax.com>

March 24, 1999

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

600002820016--4
-03/26/99-01076-002
*****52.50 *****52.50

Subject: Amendment to Strategic Alliance Technologies, L.C.

To Whom It May Concern:

We are filing the attached amendment to Strategic Alliance Technologies, L.C., Florida document L98000000521, organized April 22, 1998. A \$52.50 check payable to the Florida Department of State for the filing fee is attached.

Sincerely,

Jack Malerba
Jack Malerba, EA
CEO of managing member Jumping Jax Tax, Inc.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 MAR 26 PM 1: 34

L98000000521

WASHINGTON MUTUAL BANK
300 EAST PALM BEACH BOULEVARD
PALM BEACH, FL 33480
800-27-2326
JUMPING JAX TAX, INC.
8551 W. SUNRISE BLVD. #102
FT. LADDERDALE, FL 33322
Date: 3/24/99
Pay to the order of Florida Department of State \$ 52.50
Fifty-two Dollars
For Strategic Alliance

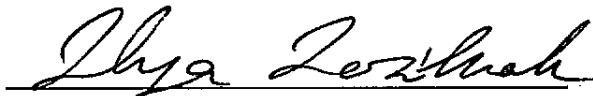
Name Availability	
Document Examiner	
Updater	
Updater Verifier	
Acknowledgement	
W. P. Verifier	

Jack Malerba GAVE AUTHORIZATION BY PHONE TO CORRECT pg. 1. DATE 3/31/99 DOC. EXAM *mett*

**Filing a Certificate of Amendment to the Articles of Organization of
Strategic Alliance Technologies, L.C.**

A. Transfer of Membership Interest

1. Following Florida Statute, Chapter 26, Section 608.411, Strategic Alliance Technologies, L.C., which filed its articles of organization on April 22, 1998 (L9800000521), is filing a certificate of amendment on March 23, 1999. This amendment to the articles of organization of Strategic Alliance Technologies, L.C., states that IDIS Corporation is withdrawing its membership interest in Strategic Alliance Technologies, L.C., under Florida Statute, Chapter 26, Section 608.432 and Article 6, Members' Agreement of the regulations of this limited liability company.



Ilya Iosilevich,
President of managing member IDIS Corporation
Dated March 23, 1999

2. Following Florida Statute, Chapter 26, Section 608.411, Strategic Alliance Technologies, L.C., which filed its articles of organization on April 22, 1998 (L9800000521), is filing a certificate of amendment on March 23, 1999. This amendment to the articles of organization of Strategic Alliance Technologies, L.C., states that Jumping Jax Tax, Inc. is a managing member in Strategic Alliance of Technologies, L.C., under Florida Statute, Chapter 26, Section 608.432 and Article 6, Members' Agreement of the regulations of this limited liability company. Its address shall be the same as the principal address.
 - 2.1. Following Florida Statute, Chapter 26, Section 608.4232, and the regulations of this limited liability company, all current members and managing members of Strategic Alliance Technologies, L.C., have agreed to the admission of Jumping Jax Tax, Inc. as a managing member of this limited liability company.

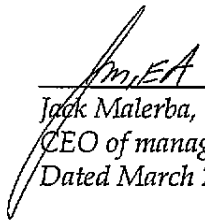


Michael Shirley,
President of managing member M.S. Computers, Inc.,
Dated March 23, 1999

3. Affidavit of Membership and Contributions:
 - 3.1. Jumping Jax Tax, Inc. affirms the limited liability company has at least one member.
 - 3.2. Jumping Jax Tax, Inc. affirms it contributed \$250.00 in cash and no property.
 - 3.3. Jumping Jax Tax, Inc. affirms the total cash and property it contributed to the limited liability company is \$250.00 in cash and no property. *No further contributions are anticipated.*
 - 3.34 The total contributed and anticipated to be contributed by the members to the company remains \$500.00.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 MAR 26 PM 4:34

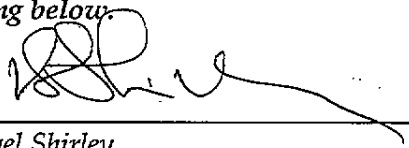
Following section 608.408(3) of the Florida Statutes, the execution of this affidavit constitutes an affirmation under the penalties of perjury that the facts stated herein are true.



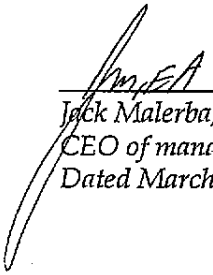
Jack Malerba, EA
CEO of managing member Jumping Jax Tax, Inc.,
Dated March 23, 1999

B. Amending Name of Strategic Alliance Technologies, L.C.

1. Following Florida Statute, Chapter 26, Section 608.411, Strategic Alliance Technologies, L.C., which filed its articles of organization on April 22, 1998 (L9800000521), is filing a certificate of amendment on March 23, 1999. This amendment to the articles of organization of Strategic Alliance Technologies, L.C., states that the name of the limited liability company shall be amended to Strategic Alliance Technologies, L.L.C. from Strategic Alliance Technologies, L.C.
2. All members of Strategic Alliance Technologies, L.L.C. agreed to this name amendment by signing below.



Michael Shirley,
President of managing member M.S. Computers, Inc.
Dated March 23, 1999



Jack Malerba, EA
CEO of managing member Jumping Jax Tax, Inc.
Dated March 23, 1999