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VEDDER PRICE

VEDDER, PRICE, KAUFMAN & KAMMHOLZ
222 NORTH LASALLE STREET
CHICAGO, ILLINOIS 60601
312-609-7500
FACSIMILE: 312-609-5005

MARK I. BOGART
312-609-7878
mbogart@vedderprice.com

A PARTNERSHIP INCLUDING VEDDER, PRICE, KAUFMAN & KAMMHOLZ, P.C.
WITH OFFICES IN CHICAGO, NEW YORK CITY, AND LIVINGSTON, NEW JERSEY

March 15, 2001

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

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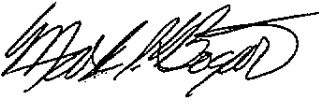
**Re: Articles of Amendment for
Calvin, Giordano & Associates, Inc.**

Dear Sir or Madam:

On behalf of our client, Calvin, Giordano & Associates, Inc. (*fka*, Berry & Calvin, Inc.), a Florida corporation (the "Corporation"), we hereby enclose: (1) two copies of an Articles of Amendment to the Articles of Incorporation of the Corporation (the "Articles of Amendment"), (2) a check made payable to the Secretary of the State in the amount of \$35.00 for the Articles of Amendment filing fee and (3) a self-addressed stamped envelope for you to return to us one stamped copy of the Articles of Amendment.

The Articles of Amendment is certified by the Corporation's Chairman of the Board of Directors. It increases the authorized number of shares of common stock, assigns a new par value of \$.01 and authorizes a stock split of the outstanding shares of common stock of the Corporation. As indicated in the Articles of Amendment, it was previously approved by a unanimous written consent of the Corporation's shareholders.

Once again, please send me a stamped copy in the enclosed self-addressed envelope. Should your representative have any questions or comments, kindly ask him or her to contact the undersigned.

Sincerely yours,

Mark I. Bogart

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

MIB/tgw
Enclosure
cc: Dennis J. Giordano

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**ARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION
OF
CALVIN, GIORDANO & ASSOCIATES, INC.**

Pursuant to the provisions of Section 607.1006 of the Florida Business Corporation Act, the undersigned, the Chairman of the Board of Directors of Calvin, Giordano & Associates, Inc. (formerly known as *Berry & Calvin, Inc.*), a Florida corporation (the "Corporation"), does hereby certify as follows:

FIRST: That the text of Article IV of the Articles of Incorporation has been amended, effective as of March 1, 2001, to read as follows:

"This corporation is authorized to issue fifty thousand (50,000) shares of One Cent (\$.01) par value common stock, which shall be designated "Common Shares."

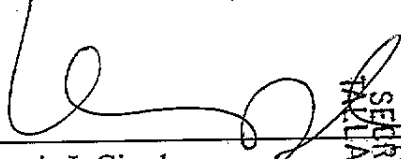
SECOND: As of March 1, 2001, a division shall be effected for each of the 1,000 outstanding Common Shares so that each outstanding Common Share shall be divided into twenty-five (25) outstanding Common Shares.

THIRD: That the amendment to the Articles of Incorporation and the division of the Common Shares were approved unanimously by all of the shareholders of the Corporation without a meeting and that the shareholders waived any notice required for such a meeting pursuant to Sections 607.0704 and 607.0706 of the Florida Business Corporation Act.

FOURTH: That such amendment to the Articles of Incorporation and such division of the Common Shares were approved unanimously by all of the shareholders of the Corporation on February, 28, 2001.

FIFTH: That the Corporation has 35 or fewer shareholders and, accordingly, such amendment to the Articles of Incorporation and such division of the Common Shares were approved by the shareholders without an act of the Board of Directors of the Corporation pursuant to Section 607.1003(6) of the Florida Business Corporation Act.

Executed this 28th day of February, 2001 by Dennis J. Giordano, Chairman of the Board of Calvin, Giordano & Associates, Inc.


Dennis J. Giordano
Chairman of the Board of Directors

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA