

M 67163

William E. Jones

Requestor's Name

St. 2. Box 130

Address

Havana FL

City/State/Zip

(904)

534-5818

Phone #

200002169042--3

-05/07/97--01017--011

*****35.00 *****35.00

Office Use Only

CORPORATION NAME(S) & DOCUMENT NUMBER(S), (if known):

1	(Corporation Name)	(Document #)
2	(Corporation Name)	(Document #)
3	(Corporation Name)	(Document #)
4	(Corporation Name)	(Document #)

1. RECEIVED
2. MAY -7 AM 8:21
3. DIVISION OF CORPORATION
4. NAME
CHANGE
AMEND

<input checked="" type="checkbox"/> Walk in	<input type="checkbox"/> Pick up time	<input type="checkbox"/> Certified Copy
<input checked="" type="checkbox"/> Mail out	<input type="checkbox"/> Will wait	<input type="checkbox"/> Certificate of Status
<input type="checkbox"/> Photocopy		

NEW FILINGS	
<input type="checkbox"/>	Profit
<input type="checkbox"/>	NonProfit
<input type="checkbox"/>	Limited Liability
<input type="checkbox"/>	Domestication
<input type="checkbox"/>	Other

AMENDMENTS	
<input checked="" type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A., Officer/ Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input type="checkbox"/>	Merger

OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
<input type="checkbox"/>	Name Reservation

REGISTRATION/ QUALIFICATION	
<input type="checkbox"/>	Foreign
<input type="checkbox"/>	Limited Partnership
<input type="checkbox"/>	Reinstatement
<input type="checkbox"/>	Trademark
<input type="checkbox"/>	Other

FILED
97 MAY -7 PM 2:09
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

MAIL -
OUT
*00789,

Examiner's initials	
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**ARTICLES OF AMENDMENT
OF
REGISTER & JONES, P.A.**

97 MAY -7 PM 2:09
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I --NAME

The name of this corporation is changed to Tax & Accounting Consultants, P.A.

ARTICLE II--PRINCIPAL OFFICE

The principal office and mailing address of this corporation is Rt. 2, Box 130, Havana, FL 32333.

ARTICLE III--DURATION

This corporation shall have perpetual existence.

ARTICLE IV--PURPOSE

This professional service corporation is formed to engage in every phase and aspect of the practice of public accounting. The corporation may invest the funds of the professional service corporation in real estate, mortgages, stocks, bonds, or any other type of investment, and own real and personal property necessary for the rendering of professional services.

ARTICLE V--CAPITAL STOCK

This corporation is authorized to issue 750 shares of one dollar (\$1.00) Par Value common stock which shall be designated as "Common Shares".

ARTICLE VI--PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation, shall have the right to purchase his or hers prorata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VII--REGISTERED OFFICE AND AGENT

The street address of the registered office of this corporation is Rt. 2, Box 130, Havana, FL 32333, and the name of the registered agent of this corporation at that address is William E. Jones.

ARTICLE VIII--BOARD OF DIRECTORS

This corporation shall have two Director constituting the Board of Directors. The number of directors may be increased from time to time by the bylaws, however, there shall never be less than one Director nor more than five. The names and addresses of the Board of Directors of the corporation are:

William E. Jones, 2233 Monaghan Drive, Tallahassee, FL 32308
Caroline W. Jones, 2233 Monaghan Drive, Tallahassee, FL 32308

ARTICLE IX--INCORPORATORS

The name and address of the Incorporator signing these articles is: William E. Jones, 2233 Monaghan Drive, FL 32308

ARTICLE X--INDEMNIFICATION

The corporation shall indemnify any Officer or Director or any former officer or director, to the full extent permitted by law.

ARTICLE XI--RESTRAINT ON ALIENATION OF SHARES

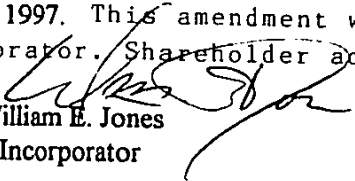
The shareholders of the professional service corporation shall have the power to include in the bylaws, or by separate agreement adopted by a majority of the shareholders of the professional service corporation, any regulatory or restrictive provisions regarding the proposed sale, transfer, or other disposition of any of the outstanding stock of the professional service corporation by any of its shareholders, or in the event of the death of any of its shareholders. The manner and form, as well as the relevant terms, conditions, and details of the disposition, shall be determined by the shareholders of the professional service corporation, provided, however, that such regulatory or restrictive provisions shall not affect the rights of third parties without actual notice of the provisions unless the existence of the provisions is plainly noted on the certificate evidencing the ownership of such stock. No shareholder of the professional service corporation may sell or transfer stock in the corporation except to another individual who is eligible to be a shareholder of the professional service corporation, and the sale or transfer may be made only after it has been approved at a shareholder meeting especially called for that purpose. If any shareholder becomes legally disqualified to practice public accounting in the State of Florida, is elected to public office, or accepts employment that places restrictions or limitations on the continuous rendering of such professional services, that shareholder's shares of stock shall immediately become subject to purchase by the professional service corporation in accordance with the bylaws adopted by the shareholders. This corporation will look to the State of Florida Accountancy laws concerning who can be a stockholder

and to what extent they can own stock.

ARTICLE XII--AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation on the 6th day of May, 1997. This amendment was adopted on May 6, 1997 by the incorporator. Shareholder action was not required.

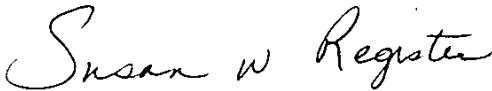

William E. Jones
Incorporator

STATE OF FLORIDA
COUNTY OF GADSDEN

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared William E. Jones, known to be and known by me to be the person who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have set my hand and seal in the State and County above, this 6th day of May 1997.

NOTARY PUBLIC
State of Florida
at Large



My commission expires: March 19, 1999



SUSAN W. REGISTER
Comm. No. CC 446423
My Comm. Exp. Mar. 19, 1999
Bonded thru Pichard Ins. Agcy.