

P02000047341

Law Offices of

Voigt & Voigt, P.A.
Attorneys at Law

2042 Bee Ridge Road
Sarasota, Florida 34239

Telephone (941) 925-2324
Fax (941) 925-2924

September 24, 2002
VIA OVERNIGHT DELIVERY

Florida Division of Corporations
Department of State
409 E. Gaines Street
Tallahassee, Florida 32399

100008022971--8
-09/25/02--01078--001
*****35.00 *****35.00

RE: Amendment to Articles Of Incorporation
Winterrowd Tax & Consulting Group, CPA, P.A.

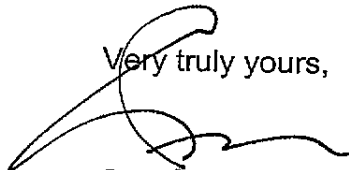
Dear Sir or Madam:

Enclosed herewith are the original and one (1) copy of the Amendment to Articles of Incorporation for Winterrowd Tax & Consulting Group, CPA, P.A. for filing in the records of the Division of Corporation.

Please return a copy of the Amendment to Articles of Incorporation to this office after the original has been filed in the records of the State of Florida.

Thank you for your prompt attention to and cooperation in this matter. Should you have any questions or need further information, please do not hesitate to contact this office.

Very truly yours,



Stephen F. Voigt, Sr.

SFVsr/mz
Enclosures

FILED
02 OCT - 7 AM 9:09
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

N/C

T BROWN OCT - 8 2002



FLORIDA DEPARTMENT OF STATE

Jim Smith
Secretary of State

October 1, 2002

STEPHEN F. VOIGT, SR.
VOIGT & VOIGT, P.A.
2042 BEE RIDGE ROAD
SARASOTA, FL 34239

SUBJECT: WINTERROWD TAX & CONSULTING GROUP, CPA, P.A.
Ref. Number: P02000047341

We have received your document for WINTERROWD TAX & CONSULTING GROUP, CPA, P.A. and your check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The amendment must be adopted in one of the following manners:

(1) If an amendment was approved by the shareholders, one of the following statements must be contained in the document.

(a) A statement that the number of votes cast for the amendment by the shareholders was sufficient for approval, -or-

(b) If more than one voting group was entitled to vote on the amendment, a statement designating each voting group entitled to vote separately on the amendment and a statement that the number of votes cast for the amendment by the shareholders in each voting group was sufficient for approval by that voting group.

(2) If an amendment was adopted by the incorporators or board of directors without shareholder action.

(a) A statement that the amendment was adopted by either the incorporators or board of directors and that shareholder action was not required.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6869.

Teresa Brown
Document Specialist

Letter Number: 902A00055209

Law Offices of
Voigt & Voigt, P.A.
Attorneys at Law

2042 Bee Ridge Road
Sarasota, Florida 34239

Telephone (941) 925-2324
Fax (941) 925-2924

October 4, 2002
VIA OVERNIGHT DELIVERY

Florida Division of Corporations
Department of State
409 E. Gaines Street
Tallahassee, Florida 32399

ATTENTION: TERESA BROWN

RE: Amendment to Articles Of Incorporation
Winterrowd Tax & Consulting Group, CPA, P.A.
Letter Number 902A00055209

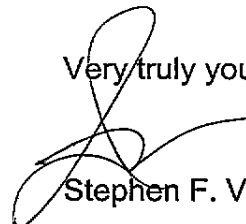
Dear Ms. Brown:

Enclosed herewith are the original and one (1) copy of the Amendment to Articles of Incorporation for Winterrowd Tax & Consulting Group, CPA, P.A. for filing in the records of the Division of Corporation with the required change made on the first page of the Amendment.

Please return a copy of the Amendment to Articles of Incorporation to this office after the original has been filed in the records of the State of Florida.

Thank you for your prompt attention to and cooperation in this matter. Should you have any questions or need further information, please do not hesitate to contact this office.

Very truly yours,



Stephen F. Voigt, Sr.

SFVsr/mz
Enclosures

AMENDMENT TO ARTICLES OF INCORPORATION
OF
WINTERROWD TAX & CONSULTING GROUP, CPA, P.A.
TO
WEST COAST TAX & CONSULTING GROUP, CPA, P.A.

FILED
02 OCT -7 AM 9:09
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

WHEREAS, WINTERROWD TAX & CONSULTING GROUP, CPA, P.A., with its principal office at 4335 OLIVE AVENUE, SARASOTA, FLORIDA 34231, was duly incorporated as a corporation for profit under Chapter 607 Florida Statutes, and assigned document number P02000047341, on April 26, 2002, and;

WHEREAS, the undersigned DAVID WINTERROWD is the President and Secretary of said corporation, which has no directors, as of this date, and

WHEREAS, it is the intent of the undersigned to amend the Articles of Incorporation of WINTERROWD TAX & CONSULTING GROUP, CPA, P.A., in order to change the name of said corporation to WEST COAST TAX & CONSULTING GROUP, CPA, P.A., therefore,

WITNESSETH:

ARTICLE ONE - NAME of the Articles of Incorporation of WINTERROWD TAX & CONSULTING GROUP, CPA, P.A., is hereby amended to read as follows:


ARTICLE ONE - NAME

The name of this corporation is WEST COAST TAX & CONSULTING GROUP, CPA, P.A.,

This Amendment shall be effective upon the filing of these Articles of Amendment by the State of Florida, Department of State.

This Amendment is adopted by the incorporator, DAVID WINTERROWD, and shareholder approval is not required.

WITNESS my hand and seal at Sarasota, Sarasota County, Florida
this 20th day of September, 2002.



DAVID WINTERROWD, PRESIDENT
Incorporator

I CERTIFY that DAVID WINTERROWD is the current President and
Secretary of WINTERROWD TAX & CONSULTING GROUP, CPA, P.A., which has no
directors, and has approved and adopted the above Amendment to Articles of
Incorporation on September 20th, 2002.



DAVID WINTERROWD, PRESIDENT

STATE OF FLORIDA
COUNTY OF SARASOTA

BEFORE ME personally appeared DAVID WINTERROWD, to me well
known and known to me to be the person described in and who executed the foregoing
instrument, and acknowledged to me and before me that the executed said instrument for
the purposes therein expressed.

WITNESS my hand and official seal, this 20th day of September,
2002.



Notary Public
MY COMMISSION EXPIRES _____

