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FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
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October 19, 2001

UNITED PARCEL SERVICE

FLORIDA DEPARTMENT OF STATE  
Division of Corporations  
409 E. Gaines Street  
Tallahassee, Florida 32312

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-10/22/01--01065--035  
\*\*\*\*\*43.75 \*\*\*\*\*43.75

Re: Articles of Merger and Articles of Amendment  
to the Articles of Incorporation

Gentlemen:

Enclosed please find my trust account check payable to your order in the amount of \$113.75, Articles of Merger, and copy of same.

Amounts on the enclosed check are broken down as follows:

\$105.00 - Filing fee (\$35.00 per corporation)

\$8.75 - Certified copy of Articles of Merger

Please file the enclosed Articles of Merger and return a certified copy of same to me at your earliest convenience.

After you have filed the above mentioned Articles of Merger, please file the enclosed Articles of Amendment to the Articles of Incorporation. I have enclosed another trust account check payable to your order in the amount of \$43.75 to cover your fee.

Amounts on the enclosed check are broken down as follows:

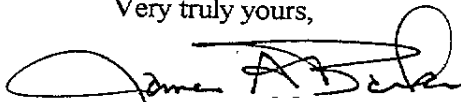
\$35.00 - Filing Fee

\$8.75 - Certified copy of Articles of Amendment to Articles of Incorporation

Please file the enclosed Amendment and return a certified copy of same to me at your earliest convenience.

Thank you for your assistance.

Very truly yours,

  
James A. Barks

JAB/vam  
Enclosures

Amend & N/C

V SHEPARD NOV 13 2001

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ARTICLES OF AMENDMENT TO THE  
ARTICLES OF INCORPORATION  
OF  
VINCENT T. HOWARD, CPA, P.A.

Pursuant to the provisions of the Florida General Corporation Act, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

1. The name of the corporation is VINCENT T. HOWARD, CPA, P.A.
2. The following amendments of the Articles of Incorporation were adopted by the shareholders and directors of the corporation on the 18<sup>th</sup> day of October, 2001, in the manner prescribed by the Florida General Corporation Act:

1. "Article I is amended by changing the name of the corporation from "VINCENT T. HOWARD, CPA, P.A." to "HOWARD AND COMPANY, P.A.", so that Article I shall now read:  
"The name of this corporation shall be HOWARD AND COMPANY, P.A."
2. Article II, Paragraphs (a) and (b) are amended by changing the general nature and purposes of business to be transacted, promoted and carried on by the corporation and shall now read:  
"a. To engage in every aspect in the practice of accounting, and all its fields of specializations, as are engaged by Certified Public Accountants and Enrolled Agents."

“b. To engage and render the professional services involved only through its officers, agents and employees who shall be Certified Public Accountants and Enrolled Agents in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional service as this corporation.”

- C. Article III, Paragraph (a) is amended by changing the number of shares of stock that the corporation is authorized to have outstanding at any time from 1,000 to 10,000, so that Article III, Paragraph (a) shall now read:

“a. The maximum number of shares of stock that the corporation is authorized to have outstanding at any time shall be 10,000 shares of common stock at \$1.00 per share par value.”

- D. Article III, Paragraph (c) is amended to include Enrolled Agents in the issuance of the corporation’s stock and certificates, so that Article III, Paragraph (c) shall now read:

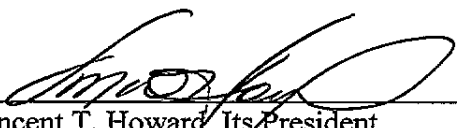
“c. Shares of the corporation’s stock and certificates shall be issued only to Certified Public Accountants and Enrolled Agents in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional services as this corporation.”

3. The number of shares of the corporation outstanding at the time of the adoption was 100, and the number of shares entitled to vote thereon was 100.

4. The number of shares voted in favor of such amendments was 100, and the number of shares voted against such amendments was -0-.

DATED this 18<sup>th</sup> day of October, 2001.

VINCENT T. HOWARD, CPA, P.A.

By:   
Vincent T. Howard, Its President