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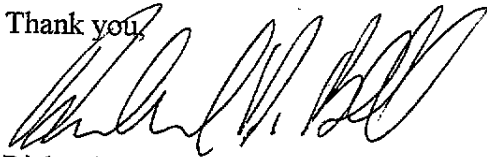
July 13, 1998

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-07/16/98-01041-002
*****35.00 *****35.00

Gentlemen,

Enclosed you will find the Amendment to the Articles of Incorporation of Richard Dennis Bell, CPA, PA; showing the changed name to the following: Donovan & Bell, CPA's, PA. Also enclosed is the \$35.00 processing fee.

Thank you,



Richard D. Bell, CPA, PA
1750 Hwy A1A South; Suite D
St. Augustine, FL 32084

FILED
98 JUL 16 AM 10:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Name Change
PRG
5/21

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
RICHARD DENNIS BELL, CPA, PA.

FILED
98 JUL 16 AM 10:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of section 607.1006, Florida Statutes, the undersigned corporation adopts the following articles of amendment to its articles of incorporation:

FIRST: Amendment (s) adopted:

The name of this corporation shall be Donovan & Bell, CPA's, PA

SECOND:

The date of the amendment's adoption: July 1, 1998

THIRD:

Adoption of the Amendment was approved by the sole shareholder.

The number of votes cast for the amendment was sufficient for approval.

Signed this 1st day of July, 1998.

By:



Richard D. Bell, President