

P94000027128

KRAMER, SEWELL & SOPKO, P.A.
ATTORNEYS AT LAW

ROBERT S. KRAMER
LAURIE RUSK SEWELL
JAMES SOPKO
Board Certified Tax Lawyer
Board Certified Wills, Trusts
and Estates Lawyer
MARIA MENECHHELLA-STEIER

2307 S.E. MONTEREY ROAD
POST OFFICE BOX 2421
STUART, FLORIDA 34995

(561) 288-0048
FAX (561) 288-0049

March 4, 1998

Secretary of State
Division of Corporations
Bureau of Corporate Records
Post Office Box 6327
Tallahassee, Florida 32314

400002450374--6
-03/09/98--01045--008
*****87.50 *****87.50

Re: Regency Square Emergency Care, P.A.

Gentlemen:

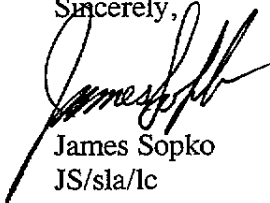
Enclosed is an original and one copy of the Articles of Amendment of the Articles of Incorporation of Regency Square Emergency Care, P.A. and a check in the amount of \$87.50 payable to the Florida Secretary of State. Kindly accept the enclosed for filing. Please note that the enclosed Articles of Amendment change the name of the corporation to Loew, P.A. Also enclosed is a letter from the corporation releasing the prior name.

Also enclosed is an original and one copy of the Articles of Incorporation of Regency Square Emergency Care, P.A. and a check in the amount of \$122.50 payable to the Florida Secretary of State. Kindly accept the enclosed for filing.

Please note that the enclosed corporation has an effective date as of the date the Articles of Incorporation are filed. Since the Articles of Amendment that release the name accompany this letter and will be filed prior to the Articles of Incorporation, the name will be available.

Please return a certified copy of the Articles of Amendment and of the Articles of Incorporation to the undersigned at your convenience. Thank you for your cooperation in this matter. If you have any questions, please feel free to call.

Sincerely,



James Sopko
JS/sla/lc
Enclosures

cc: Richard D. Loew, M.D.
Gene Goldin, CPA

m:\regency\lr-state.001

FILED
98 MAR -9 PM 1:57
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
MAR 1 1998

Richard D. Loew, M.D.
2520 SE Federal Highway
Stuart, FL 34994
January 16, 1998

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

Re: Regency Square Emergency Care, P.A.

Gentlemen:

I am the sole shareholder, the sole director and the President and Secretary of Regency Square Emergency Care, P.A. Pursuant to Florida Law, the Articles of Incorporation of Regency Square Emergency Care, P.A. were amended to change the corporation's name to Loew, P.A. At the same time, I authorized my attorney, James Sopko, to incorporate a new entity using the name Regency Square Emergency Care, P.A. I will be the sole shareholder, sole director and President and Secretary of the new Regency Square Emergency Care, P.A.

As the only party interested in the name Regency Square Emergency Care, P.A., I hereby authorize the use of that name by the new corporation.

If you have any questions, please do not hesitate to contact my Registered Agent, James Sopko, at (561) 288-0048.

Sincerely,


Richard D. Loew, M.D.

ARTICLES OF AMENDMENT OF THE
ARTICLES OF INCORPORATION OF
REGENCY SQUARE EMERGENCY CARE, P.A.


FILED
98 MAR -9 PM 1:57
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, as the Secretary of REGENCY SQUARE EMERGENCY CARE, P.A., states that the following Articles of Amendment to the Articles of Incorporation were adopted by the Board of Directors and the Shareholders on January 1 , 1998.

1. Article I, entitled "Name" shall be amended as follows:
"The name of this corporation shall be LOEW, P.A. "
2. This Amendment was adopted by the unanimous vote of all Shareholders and all Directors at a joint special meeting on January 1 , 1998.

Dated at Stuart, Florida, this 1 day of January, 1998.

LOEW, P.A.


Richard D. Loew, M.D., President


Richard D. Loew, M.D., Secretary