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December 15, 1998

Via Federal Express

Secretary of State  
409 E. Gaines Street  
Tallahassee, FL 32399

000002718840--8  
-12/22/98--01046--001  
\*\*\*1243.00 \*\*\*\*\*43.75

Attn: Andy Dunlap

Re: Poseidon Properties Corp.

Dear Mr. Dunlap:

Pursuant to our conversation on December 14, 1998, we are sending an application for reinstatement and an amendment form with change of name from Poseidon Properties Corporation to Neptune Development, Inc. We are including \$1,243.00 for the reinstatement fee plus the change of name and additional \$8.75 for a certificate of status.

Thank you for your cooperation. Your prompt attention to this matter is greatly appreciated.

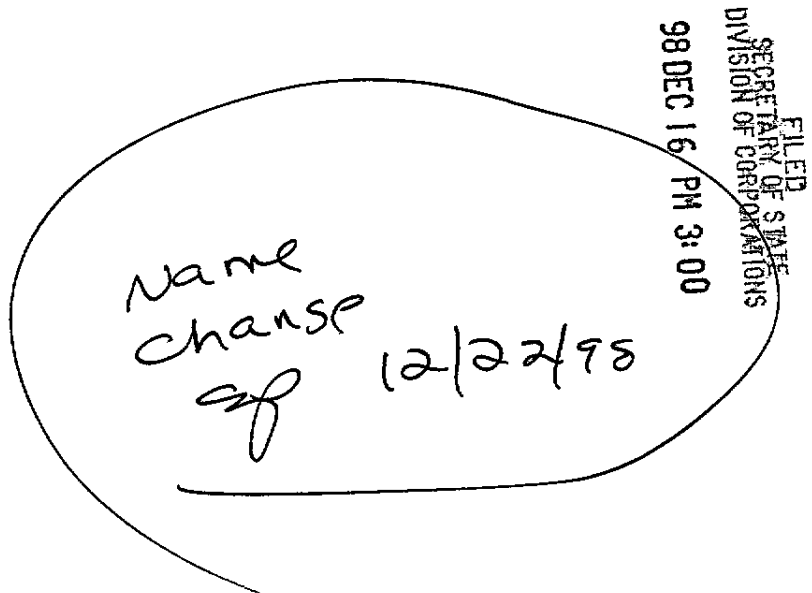
Sincerely,



Belkys Dianne Meza

Legal Assistant  
to Lawrence S. Evans

enclosure



AMENDMENT TO THE  
ARTICLES OF INCORPORATION  
OF POSEIDON PROPERTIES CORP.

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS

98 DEC 16 PM 3:00

1. The name of the corporation is Poseidon Properties Corp. (the "Corporation").
2. Article I of the Articles of Incorporation of the Corporation is amended to read as follows:

"ARTICLE I


The name of the this Corporation is: **Neptune Development, Inc."**

3. This Amendment was approved by the holders of a majority of the Corporation's common stock, which is the only group of the Corporation's shareholders entitled to vote on the Amendment, and the number of votes in favor of the Amendment was sufficient for approval.

IN WITNESS WHEREOF, Neptune Development, Inc., formerly Poseidon Properties Corp., has caused these Articles of Amendment to be executed on this 14<sup>th</sup> Day of December, 1998.

Neptune Development, Inc.

By:

  
\_\_\_\_\_  
Lawrence S. Evans  
Secretary