## Levy Associates, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

## P9400004407/

Joel I. Levy, CPA Josh Freedman, CPA

101 CORPORATE BLVD. NW, SUITE 317

BOCA RATON, FL 33431

TELEPHONE 561/998-7770

FAX 561/998-7771

September 9, 1997

Secretary of State Division of Corporations State of Florida Tallahassee, FL 32304

Dear Sir;

Enclosed are the Articles of Amendment for Joel I. Levy, P.A. Please note that the name has been changed to Levy & Associates, P.A. effective 9/1/97. If you have any further questions, please contact us.

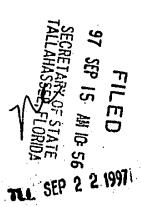
Please note that a check has been included for \$43.75 to cover the cost of the name change and certification of status.

Sincerely,

LEVY & ASSOCIATES, P.A.

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Joel Illevy Certified Public Accountant



## ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF

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Joel I. Levy, P.A.

(present name)

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

FIRST: Amendment(s) adopted: (indicate article number(s) being amended, added or deleted)

Amendment to Article #1: As of September 1, 1997, the name Joel I. Levy, P.A. has been changed to Levy & Associates, P.A.

SECOND: If an amendment provides for an exchange, reclassification or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself, are as follows:

THIRD:	The	e date of each amendment's adoption: September 1, 1997		
FOURTH: Adoption of Amendment(s) (CHECK ONE)				
6	2	The amendment(s) was/were approved by the shareholders. The number of votes cast for the amendment(s) was/were sufficient for approval.		
(	ב	The amendment(s) was/were approved by the shareholders through voting groups.  The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):		
		"The number of votes cast for the amendment(s) was/were sufficient		
		for approval byvoting group		
•	<u> </u>	The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.		
Į		The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.		
Signature  (By the Chairman or Vice Chairman of the Board of Directors, President or other officer if adopted by the shareholders)  OR				
(By a director if adopted by the directors)				
		OR		
(By an incorporator if adopted by the incorporators)				
		Typed or printed name		
		Title		