

Levy
Associates, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

D94000044071

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.

Joel I. Levy
Certified Public Accountant

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-09/15/97--01157--009
*****43.75 *****43.75

FILED
97 SEP 15 AM 10:56
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

SEP 22 1997

**ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF**

FILED
97 SEP 15 AM 10:56
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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 date of each amendment's adoption: September 1, 1997

FOURTH: Adoption of Amendment(s) (CHECK ONE)

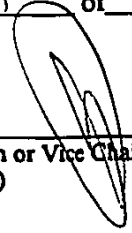
- The amendment(s) was/were approved by the shareholders. The number of votes cast for the amendment(s) was/were sufficient for approval.
- The amendment(s) was/were approved by the shareholders through voting groups. *The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):*

"The number of votes cast for the amendment(s) was/were sufficient for approval by _____ voting group"

- The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.
- The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.

Signed this day 9th of September, 19 97

Signature _____

 President
(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