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Reinstatement

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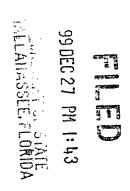
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OTHER FILINGS	REGISTRATION/ QUALIFICATION	15-98 B	:0000030	30106-	B
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Examiner's Initials

ARTICLES OF AMENDMENT TO

ARTICLES OF INCORPORATION

OF



ACCOUNTING AND TAX PROFESSIONALS, INC.

Pursuant to the provisions of section 607.1006, Florida Statutes, this corporation adopts the following Articles of Amendments to its Articles of Incorporation:

FIRST: The name of this corporation shall be changed to ATP, INC.

SECOND: The date of the adoption of this amendment is the 10 December 1999.

THIRD: The amendment was approved by the shareholders. The number of votes cast for the amendment was sufficient for approval.

FOURTH: This amendment shall be effective upon the filing of these Articles of Amendment to Articles of Incorporation with the Secretary of State of Florida.

Signed this 10 December 1999.

Atul H. Desai, President

