

Cheryl Silverman
Attorney at Law

P96000069636

October 30, 1998

Secretary of State
Division of Corporations
PO Box 6327
Tallahassee, FL 32314

300002681143--7
-11/05/98--01051--015
*****35.00 *****35.00

RE: Articles of Amendment

Dear Sir/Madam:

I have enclosed the Articles of Amendment to Articles of Incorporation by Directors of BONISKE & FENAUGHTY, CPA's, P.A.

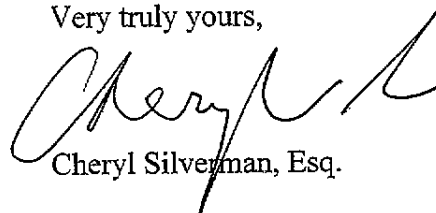
I have enclosed a check in the amount of Thirty Five Dollars (\$35.00) for the filing fee and Certified copy.

Kindly remit the filed copy to:

Cheryl Silverman, Esq.
1533 Sunset Dr., Ste. 120
Coral Gables, FL 33143

Should have any questions, please feel free to contact my office.

Very truly yours,


Cheryl Silverman, Esq.

NC
11-6-98
DAS

CS/sds
enc

98 NOV -5 PM 3:56
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
BONISKE & FENAUGHTY, CPA'S, P.A.

The undersigned, constituting all the directors of BONISKE & FENAUGHTY, CPA'S, P.A., a corporation organized and existing under and by virtue of the Florida Business Corporation Act (the "Corporation"), does hereby certify:

1. The name of the Corporation is

BONISKE & FENAUGHTY, CPA'S, P.A.
2. The following provisions of the Articles of Incorporation of the Corporation be and it hereby is amended in the following particulars:


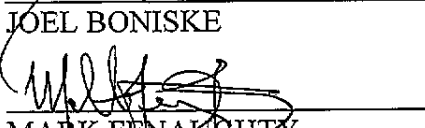
Article I be and it hereby is amended to read in its entirety as follows:

NAME: The name of the corporation shall hereinafter be:

SIMON BONISKE & FENAUGHTY, CPA'S, P.A.

3. The foregoing amendment was adopted by all the directors of the Corporation, without the necessity of shareholder approval, by written consent dated as of October 4, 1996.

IN WITNESS WHEREOF, the undersigned have executed these Articles of Amendment this ^{20th} day of October, 1998.


JOEL BONISKE

MARK FENAUGHTY

98 NOV -5 PM 3:56
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

ACTION BY WRITTEN CONSENT OF
THE DIRECTORS OF
BONISKE & FENAUGHTY, CPA'S, P.A.

The undersigned, being all the directors of BONISKE & FENAUGHTY, CPA'S, P.A. , a Florida corporation (the "Corporation"), do hereby waive all formal requirements to the actions set forth herein, including the holding and notice of a meeting, and hereby consent in writing to adopt the following action:

1. Article I of the Articles of Incorporation of the Corporation be and it hereby is amended to read in its entirety as follows:

NAME: The name of the Corporation shall herein be:

SIMON BONISKE & FENAUGHTY, CPA'S, P.A.

2. The appropriate officers of the Corporation are hereby authorized and directed to execute such documents, and to do such things, as are necessary to effectuate the amendment.

DATED this 30th day of October, 1998.



JOEL BONISKE, Director



MARK FENAUGHTY, Director

FILED
98 NOV -5 PM 3:56
SECRETARY OF STATE
TALLAHASSEE, FLORIDA