

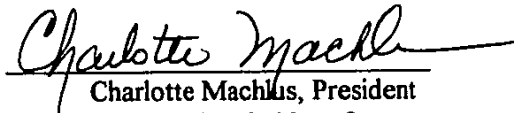
**AMENDMENT TO ARTICLES OF INCORPORATION  
FOR  
MACHLUS TAX AND ACCOUNTING, INC.**

At a properly noticed meeting of the Shareholder of the Corporation on May 30, 1997 at which Charlotte Machlus, the holder of record of one hundred percent of the issued and outstanding shares of the Corporation was present, upon motion duly made, seconded and unanimously carried, it was

RESOLVED, that the Articles of Incorporation for Machlus Tax and Accounting, Inc. be amended to provide that the Corporation have only one member of the Board of Directors: Charlotte Machlus

I hereby certify that the foregoing accurately represents action taken by the Shareholder of Machlus Tax and Accounting, Inc.

Dated: May 30, 1997.

  
Charlotte Machlus, President  
and sole shareholder of  
Machlus Tax and Accounting, Inc.

FILED  
SECRETARY OF CORPORATIONS  
DIVISION OF CORPORATIONS  
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