

P97000053488

Kevin M. Massey, CPA, PA

3213 Vincent Road
West Palm Beach, Florida 33405

400002425284--9
-02/09/98--01030--014
*****35.00 *****35.00

February 4, 1998

Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Dear Sir or Madam:

Enclosed please find the original Articles of Amendment which changes the name of Kevin M. Massey, CPA's, PA to Massey & Soud, CPA's, PA. I ask that you kindly file these documents as required, make necessary changes in your records of the name of this corporation, and forward me confirmation of filing of these documents and the name change.

Thank you for your attention to this matter, and if I can provide further information, please let me know.

Sincerely,


Kevin M. Massey

98 FEB -9 AM 8:11
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

VS FEB 11 1998

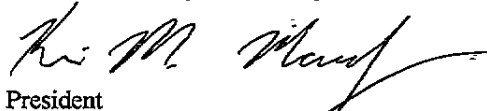
N/C

Articles of Amendment

Kevin M. Massey, CPA, PA, files these Articles of Amendment pursuant to the provisions of section 607.1006, Florida Statutes:

1. Article I shall be changed to read:
"The name of the corporation shall be Massey & Soud, CPA's, PA.
2. The amendment was approved and adopted by the shareholders on February 4, 1998. The number of votes cast for the amendment was sufficient for approval.
3. The Amendment to the Articles of Incorporation changing the name of the corporation to Kevin M. Massey, CPA, PA, shall become effective upon the filing of these Articles of Amendment by the Division of Corporations.

Signed this 4th day of February, 1998.


President

STATE OF FLORIDA
COUNTY OF HENDRY

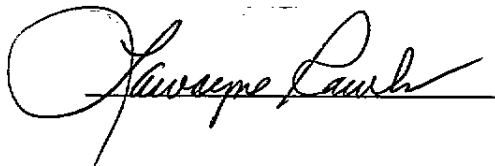
I hereby acknowledge that the statement
contained is true and correct. 

Kevin M. Massey is personally known by me.

Sworn to and subscribed before me this 4th day of February,
1998.



Lawayne Rawls
MY COMMISSION # CC696971 EXPIRES
November 17, 2001
BONDED THRU TROY FAIN INSURANCE, INC.



FILED
98 FEB -9 AM 8:11
SECRETARY OF STATE
TALLAHASSEE, FLORIDA