

Electronic Revenue Solutions

Incorporated

097000086230

2 January 1998

Florida Department of State
Division of Corporations
Amendment Section
P.O. Box 6327
Tallahassee, FL 32314

100002395661--7
-01/09/98-01068-016
*****87.50 *****87.50

Dear Sir or Madam:

Attached please find three copies of the Article of Amendment to Articles of Incorporation of Electronic Revenue Solutions, Inc. and a check for \$87.50 for the filing fee and a certified copy of the amendment.

Sincerely,

Mark A. Turner

Mark A. Turner
Chairman of the Board

Attachment

FILED
98 JAN -9 PM 2:24
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Amend

JAN 12 1998

FILED
98 JAN -9 PM 2:24
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF

ELECTRONIC REVENUE SOLUTIONS, INC.

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:

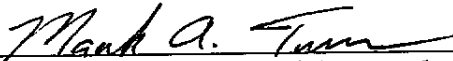
Article X Pre-emptive Rights

Should any shares of capital stock be offered for sale by the Corporation at any time, the shareholders at the time of such offering shall be entitled to a pro rata share of such offering upon payment for the shares at the price at which the shares are offered to others. This article (Article X Pre-emptive Rights) may not be modified or rescinded without unanimous approval by the shareholders.

The date of this amendment's adoption is the 2nd day of January, 1998.

The amendment was adopted by the board of directors without shareholder action and shareholder action was not required.

Signed this 2nd day of January, 1998



Mark A. Turner, Chairman of the Board of Directors

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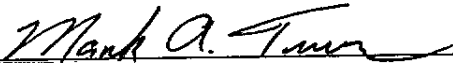
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Mark A. Turner, Chairman of the Board of Directors