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November 5, 1999

Florida Department of State
Division of Corporations
Amendment Section
409 E. Gaines Street
Tallahassee, Florida 32399

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-11/09/99--01019--003
*****35.00 *****35.00

Re: Certified Tax Returns USA, Inc.

Dear Madam/Sir:

Enclosed please find the original Articles of Amendment to Articles of Incorporation of Certified Tax Returns USA, Inc. for filing into the records of the corporation. Also enclosed is our check in the amount of \$35.00 for the amendment filing fee. Please provide to me a stamped copy of the Amendment in the enclosed self-addressed stamped envelope.

If you have any questions, please do not hesitate to contact us.

Sincerely,

Ella Marcum

Ella Marcum
Legal Assistant

Enclosure

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 NOV -9 PM 12:51

*Amend & name change
LFT 11-17-99*

**ARTICLES OF AMENDMENT TO
ARTICLES OF INCORPORATION**

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

99 NOV -9 PM 12:51

OF

CERTIFIED TAX RETURNS USA, INC.

Pursuant to the provisions of Chapter 607, Florida Statutes, this Corporation adopts the following amendment to its articles of incorporation:

FIRST: ARTICLE I - NAME OF CORPORATION, is hereby deleted and in its place, the following is added:

ARTICLE I - NAME OF CORPORATION

The name of the corporation shall be **COLONIAL DIRECT TAX
PREPARATION, INC.**

SECOND: The mailing address of the corporation shall be changed to:


1499 West Palmetto Park Road, Suite 312
Boca Raton, FL 33486

THIRD: The date of the Amendment's adoption was November 1, 1999.

FOURTH: The Adoption of the Amendment was unanimously approved by the Board of Directors and the shareholder.

Signed this 3rd day of November, 1999

COLONIAL DIRECT TAX PREPARATION, INC.

By: 
Michael Golden
Chairman and Chief Executive Officer