Pembroke Pines, Fl 33026

Tel: (954) 436-5871 Fax: (954) 450-2257

Julius A. Adeyiga, CPA-Co President/CEO

Member: American Institute of CPAs Florida Society of CPAs Colorado Society of CPAs National Society of Accountants

Services Provided

- · Book-keeping
- Accounting
- · Payroll & Payroll Taxes
- · Taxes: Individual & Small Business
- · Business Consulting
- Personal Financial Analysis

May 26th, 1998

Florida Dept. of State Division of Corporation P. O. Box 6327 Tallahassee, Fl 32314

Sir:

Enclosed please find completed Article of Amendment to Articles of Incorporation of Precision Accounting & Tax Services, Inc. The new name is Juveda & Associates, Inc.

Enclosed also is a check in the amount of \$43.75 for filing fee and certificate of status, respectively.

Sincerely.

Precision Accounting & Tax Services, Inc.



FLORIDA DEPARTMENT OF STATE Sandra B. Mortham Secretary of State

June 5, 1998

PRECISION ACCOUNTING & TAX SERVICES, INC. 705 NW 103 TERRACE SUITE 9 - 204 PEMBROKE PINES, FL 33026

SUBJECT: PRECISION ACCOUNTING & TAX SERVICES, INC.

Ref. Number: P97000106632

We have received your document for PRECISION ACCOUNTING & TAX SERVICES, INC. and your check(s) totaling \$43.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

Our records indicate the current name of the entity is as it appears on the enclosed computer printout. Please correct the name throughout the document.

The amendment must be signed by an incorporator if adopted by the incorporators.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6908.

Teresa Brown Corporate Specialist

Letter Number: 998A00031790



FLORIDA DEPARTMENT OF STATE Sandra B. Mortham Secretary of State

June 23, 1998

PRECISION ACCOUNTING & TAX SERVICES, INC. 705 NW 103 TERRACE SUITE 9 - 204 PEMBROKE PINES, FL 33026

SUBJECT: PRECISION ACCOUNTING & TAX SERVICES, INC.

Ref. Number: P97000106632

We have received your document for PRECISION ACCOUNTING & TAX SERVICES, INC. and your check(s) totaling \$43.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

You failed to make the correction(s) requested in our previous letter.

The amendment must be signed by an incorporator if adopted by the incorporators.

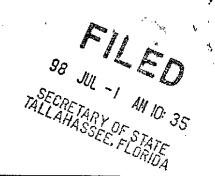
Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6908.

Teresa Brown Corporate Specialist

Letter Number: 298A00034380

ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF



PRECISION ACCOUNTING & TAX SERVICES, INC.

(present name)

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:

FIRST: Amendment(s) adopted: (indicate article number(s) being amended, added or deleted)

ARTICLE 1 - NAME

THE NAME OF THE CORPORATION IS BEING AMENDED & ASSPTED

AS:

TUVEDA & ASSOCIATES, INC.

SECOND: If an amendment provides for an exchange, reclassification or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself, are as follows:

THIRD: The date of each amendment's adoption: 06 1 98	
FOURTI	: Adoption of Amendment(s) (CHECK ONE)
	The amendment(s) was/were approved by the shareholders. The number of votes cast for the amendment(s) was/were sufficient for approval.
C	The amendment(s) was/were approved by the shareholders through voting groups. The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):
	"The number of votes cast for the amendment(s) was/were sufficient
	for approval by
	The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.
Ź,	The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.
	Signed this 23 rd day of MAY , 19 78
Signature	and in federal of
	(By the Chairman or Vice Chairman of the Board of Directors, President or other officer if adopted by the shareholders)
	OR
	(By a director if adopted by the directors)
	OR .
	(By an incorporator if adopted by the incorporators)
	, and the most of
	JULIUS A. ADEHIGA