

SHEIR & ASSOCIATES, P.A.
ACCOUNTING, TAX & FINANCIAL PLANNING
3325 S. UNIVERSITY DRIVE • SUITE 107 • DAVIE, FL 33328
PH: (954) 587-7474 • FAX: (954) 587-7488

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
01 APR 16 PM 2:44

April 10, 2001

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

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-04/16/01--01087--009
*****35.00 *****35.00

RE: ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION FOR
VISTA CAPITAL CORPORATION

To Whom It May Concern:

Enclosed, please find the above referenced articles of amendment and a check for the
filing fee.

Vista Capital Corporation
Document No. P98000046861
3325 S. University Drive
Suite 107
Davie, Florida 33328

I can be reached at (954) 587-7474.

Sincerely,



David H. Sheir
President

Amend. & N/A

V. SHEPARD APR 23 2001

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
VISTA CAPITAL CORPORATION
A FLORIDA CORPORATION

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Pursuant to the provisions of section 607.1006, Florida Statutes, Vista Capital Corporation, a Florida corporation, adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: Amendments adopted:

ARTICLE 1 – AS AMENDED

The name of the Corporation is Sheir & Associates, P.A.

ARTICLE 3 – AS AMENDED

The purpose of the professional corporation is to provide accounting, tax, and financial planning services.

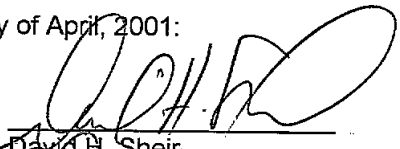
SECOND: If an amendment provides for an exchange, reclassification or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself, are as follows: Not Applicable

THIRD: The date of amendment's adoption: April 10, 2001

FOURTH: Adoption of Amendment was approved by the shareholders. The number of votes cast for the amendment was sufficient for approval.

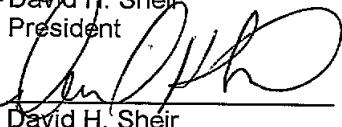
Signed this 10th Day of April, 2001:

Signature:



David H. Sheir
President

Attested to by:



David H. Sheir
Secretary