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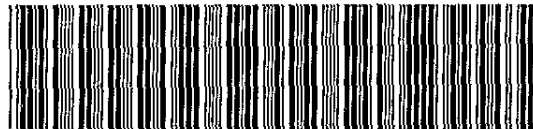
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**Caplan & Taylor, PA**  
**Certified Public Accountants**

*Kenneth C. Caplan, CPA*

*Mark A. Taylor, CPA*

*8375 Baymeadows Way*

*Jacksonville, FL 32256*

*(904) 737-0404*

*fax (904) 737-0442*

*Members AICPA*

*Members FICPA*

September 16, 2003

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

Enclosed you will find a check for \$35 for processing the attached articles of amendment for Caplan & Taylor, PA, EIN: 59-3512841, Document #: P98000050435.

Sincerely,



Mark A. Taylor  
Vice President

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**ARTICLES OF AMENDMENT OF  
CAPLAN & TAYLOR, P.A.  
UNANIMOUS CONSENT OF SHAREHOLDERS  
NAME CHANGE**

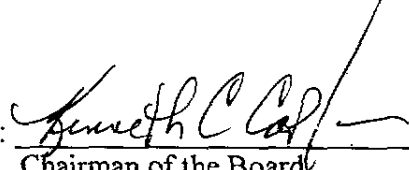
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CLERK OF STATE  
TALLAHASSEE, FLORIDA

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 and the undersigned does hereby certify as follows:

1. The name of the corporation is Caplan & Taylor, P.A.
2. The undersigned is Chairman of the Board of Caplan & Taylor, PA, a Florida corporation, whose original Articles of Incorporation were filed with the Florida Department of State on June 3, 1998, in the original name of Caplan & Taylor, PA and is authorized to act on its behalf.
3. On September 16, 2003, a joint meeting of the shareholders and directors of the corporation was duly held at which meeting all shareholders and directors of the corporation were present.
4. Corporate Officers present at the meeting were Kenneth C. Caplan, President and Secretary and Mark A. Taylor, Vice President.
5. The following resolution was unanimously adopted at said meeting:

**RESOLVED, that in Article 1, the name of the  
corporation be changed to Mark Taylor & Associates,  
P.A., effective October 1, 2003.**

DATED this 16th Day of September 2003.

By:   
Chairman of the Board  
Kenneth C. Caplan