

P99000000398

July 2, 2001

Florida Department of State

Re: Name change from "Jackson Hewitt Tax Service Corporation" to "Labib Baltagi CPA Inc"

Please find attached articles of amendment and a check for \$43.75 to cover the cost of amendment and a certified copy.

Please feel free to call me at 305.895.3011 for further assistance

Sincerely,

Labib Baltagi

Labib Baltagi

300004462743--5
-07/06/01--01087--005
*****43.75 *****43.75

JACKSON HEWITT TAX SERVICE
701 N.E 125TH ST
NORTH MIAMI, FL 33161
305-895-3011

RECEIVED
01 AUG 17 AM 11:30
DIVISION OF CORPORATIONS

FILED
01 AUG 20 AM 10:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Labib gave OK
to add suffix
Inc.

NIC
Amend

Q. PAYNE AUG 20 2001



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

July 12, 2001

~~WILLIAM LANTIGUA
2918 N.W. 96TH STREET
MIAMI, FL 33147~~

SUBJECT: JACKSON HEWITT TAX SERVICE CORPORATION
Ref. Number: P99000000398

We have received your document for JACKSON HEWITT TAX SERVICE CORPORATION and your check(s) totaling \$43.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

The amendment must be adopted in one of the following manners:

(1) If an amendment was approved by the shareholders, one of the following statements must be contained in the document.

(a) A statement that the number of votes cast for the amendment by the shareholders was sufficient for approval, -or-

(b) If more than one voting group was entitled to vote on the amendment, a statement designating each voting group entitled to vote separately on the amendment and a statement that the number of votes cast for the amendment by the shareholders in each voting group was sufficient for approval by that voting group.

(2) If an amendment was adopted by the incorporators or board of directors without shareholder action.

(a) A statement that the amendment was adopted by either the incorporators or board of directors and that shareholder action was not required.

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) 245-6957.

Doug Spitler
Document Specialist

Letter Number: 401A00041209

**ARTICLES OF AMENDMENT OF THE
ARTICLES OF INCORPORATION
JACKSON HEWITT TAX SERVICE CORPORATION**

Pursuant of the provisions of FSA Section 107.1006, this corporation adopts the following articles of amendment to its articles of incorporation:

1. The name of the corporation before amendment:

JACKSON HEWITT TAX SERVICE CORPORATION

2. The name of the corporation after amendment:

LABIB BALTAGI CPA INC.

3. The text of each amendment as adopted is as follows:

Resolved: That name of the corporation shall be LABIB BALTAGI CPA INC.

4. The date of adoption of each amendment was:

06/29/2001

5. Each amendment was adopted by:

Duly approved shareholder action in accordance with the provisions of FSA 607.1003.

The number of votes cast was sufficient for approval.

6. The amendment shall be effective upon filing.

Date: 6/29/2001

Labib Baltagi
Labib Baltagi
President
Chairman of Board of Directors

FILED
01 AUG 20 AM 10:03
SECRETARY OF STATE
TALLAHASSEE, FLORIDA