

P 9 9 0000 34983

The Law Offices of
JACLYN G. MUSKAT & ASSOCIATES, P.A.

1489 West Palmetto Park Road, Suite 497
Boca Raton, FL 33486
(561) 750-6776
fax (561) 750-6214
email: JGMAtt@aol.com

595 Stewart Avenue, Suite 800
Garden City, New York 11530
(516) 228-8383
fax (516) 228-8390
(800) 841-5079

P.O. Box 812316
Boca Raton, FL 33481-2316

MARNI B. BELKIN*, Of Counsel
DEBORAH K. HAUSMAN**, Of Counsel

JACLYN G. MUSKAT***

- * member of FL bar
- ** member of FL and NY Bars
- ***member FL, NY, NJ and DC Bars

400002854784--8...
-04/28/99--01051--011...
*****35.00 *****35.00

April 26, 1999

Divisions of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

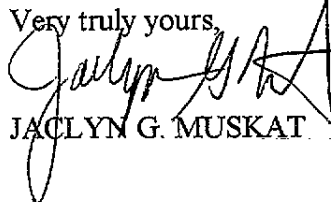
Re: Corporation Change of Name Amendment

Dear Sir/Madam:

Enclosing please find "Articles of Amendment to Articles of Incorporation of Jaclyn G. Muskat & Associates, P.A.". As of May 1, 1999 the new name of said corporation shall be "Muskat & Belkin, P.A."

If you have any questions, please feel free to contact me at (561) 750-6776 or by mail at 1489 West Palmetto Park Road, Suite 497, Boca Raton, FL 33486.

Thank you.

Very truly yours,

JACLYN G. MUSKAT

JGM:ms

FILED
99 APR 28 AM 10:20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

NC
PRG/4

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF

JACLYN G. MUSKAT + ASSOCIATES, P.A.

(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 I Name :

The Name of the corporation shall be:

Muskat + Belkin, P.A.

FILED
99 APR 28 AM 10:20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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: May 1, 1999

FOURTH: 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.

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 _____ voting group"

The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.

The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.

Signed this 26 day of April, 19 99.

Signature Jaclyn G. Muskat
(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)

JACLYN G. MUSKAT
Typed or printed name

Incorporator
Title