



THE UNITED STATES
CORPORATION
COMPANY

P99000061332

ACCOUNT NO. : 072100000032

REFERENCE : 322462 7182518

AUTHORIZATION :

Patricia Pizzuti

COST LIMIT : \$ 35.00

ORDER DATE : July 28, 1999

ORDER TIME : 1:46 PM

ORDER NO. : 322462-030

CUSTOMER NO: 7182518

*name
change
amend*
100002944241--4

CUSTOMER: Benjamin A. Jablow, Esq
Benjamin A. Jablow, Esq
6887 Pentland Way No. 83

Fort Myers, FL 33912

DOMESTIC AMENDMENT FILING

NAME: LAWRENCE R. SUTHERLAND, INC.

EFFECTIVE DATE:

XX ARTICLES OF AMENDMENT
 RESTATED ARTICLES OF INCORPORATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Janine Lazzarini

EXAMINER'S INITIALS:

FILED
99 JUL 28 PM 4:46
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

DDR

RECEIVED
52:24 PM 28 JUL 1999
FILE 4th (LAST)

**AMENDMENT TO THE
ARTICLES OF INCORPORATION OF
LAWRENCE R. SUTHERLAND, INC.**

Pursuant to the applicable provisions of the Florida Statutes, the undersigned corporation adopted the following amendments to its Articles of Incorporation:

The undersigned corporation, being LAWRENCE R. SUTHERLAND, INC., a Florida Corporation, the Articles of Incorporation of which became effective on July 8, 1999, under Charter Number P99000061332 resolves that the Articles of Incorporation be and the same are hereby amended in the following particulars:

I. ARTICLE 1 is hereby amended to read as follows:

The name of the corporation shall be
SUTHERLAND TAX SERVICES, INC.

The foregoing AMENDMENTS TO THE ARTICLES OF INCORPORATION OF LAWRENCE R. SUTHERLAND, INC. were approved and adopted by the Stockholders of the Corporation at a meeting of the Stockholders that was held on the 15th day of July, 1999 at which all of the stockholders were present, said stockholders represented a quorum as required by the Corporate By-laws, and said AMENDMENT received a unanimous vote by the stockholders to amend the ARTICLES OF INCORPORATION.

DATED at Sarasota Florida, this 15th day of July, 1999.

SUTHERLAND TAX SERVICES, INC.
a Florida Corporation, formerly,
LAWRENCE R. SUTHERLAND, INC.

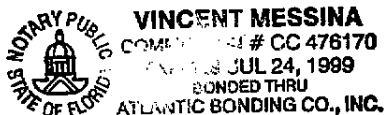
By: Lawrence R. Sutherland
Lawrence R. Sutherland, President

STATE OF FLORIDA
COUNTY OF SARASOTA

Attest: Lawrence R. Sutherland
Lawrence R. Sutherland, Secretary

THE FOREGOING instrument was acknowledged before me this 15th day of July, 1999, by Lawrence R. Sutherland, as President of **SUTHERLAND TAX SERVICES, INC.**, a Florida Corporation, formerly, LAWRENCE R. SUTHERLAND, INC. who is personally known to me, or who has produced Florida Drivers License as identification, and who did take an oath and he acknowledged executing the foregoing instrument on behalf of the corporation freely and voluntarily.

NOTARY PUBLIC STATE OF FLORIDA



Vincent Messina
Vincent Messina

Typed/Printed Name of Notary

My Commission Expires: