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September 19, 2000

Corporate Filings
DIVISION OF CORPORATIONS
Post Office Box 6327
Tallahassee, FL 32314

Enclosed please find the Articles of Amendment to Articles of Incorporation of Jayne & Associates, Inc. to be filed.

Please contact me if you have any questions.

Respectfully yours,

John T. Paxman
For the Firm

JTP/gr

Enclosure

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 SEP 21 PM 12:15

Amend & Name Change
LFT 9-28-2000

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

00 SEP 21 PM 12:15

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
Jayne & Associates, Inc.

Pursuant to provisions of section 607.1006, Florida Statutes, this Florida profit corporation adopts the following articles of amendment to its articles of incorporation:

1. Amendments adopted:

ARTICLE I: NAME OF THE CORPORATION

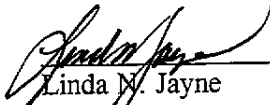
The name of the corporation shall be: Linda N. Jayne CPA, P.A.

ARTICLE II: PURPOSE OF THE CORPORATION

The corporation is organized for the purpose of providing to the public the same accounting services as would be provided by a certified public accountant, and it may engage in any activity which business professional corporations are permitted to engage in under the laws of the United States and the State of Florida.

2. These amendments were both adopted on July 13, 2000.
3. The amendments were approved by a unanimous vote of the shareholders of the corporation.

Signed on this 14 day of July 2000.



Linda N. Jayne
Sole Director
President
Sole Shareholder