A LEGAL PROFESSIONAL ASSOCIATION

000091013

July 10, 2000

850 PARK SHORE DRIVE TRIANON CENTRE - THIRD FLOOR Naples, FL 34103 941.649.2707 DIRECT 941.649.6200 MAIN 941.261.3659 FAX ngregory@ralaw.com

Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

100003321001--3 -07/12/00--01054---006 *****35.00 *****35.00

Articles of Amendment to Articles of Incorporation Re: of JPL Financial Consultants, Inc.

Dear Sir/Madam:

Enclosed for filing in your office are an original and one copy of the Articles of Amendment to the Articles of Incorporation of JPL Financial Consultants, Inc. Also enclosed is our firm's check in the amount of \$35.00 made payable to the Florida Secretary of State for the fee relating to the filing of the Articles of Amendment. After filing, please provide me with a stamped copy of the Articles of Amendment.

Sincerely yo

Meil Gregory

Should you have any questions, please give me a call.

CNG/dm Enclosure

Robert V. Peacock, C.P.A.

CLEVELAND

Bonita Springs

NAPLES

TOLEDO

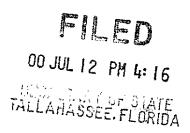
AKRON

COLUMBUS

CINCINNATI

FORT MYERS

ARTICLES OF AMENDMENT TO THE ARTICLES OF INCORPORATION OF JPL FINANCIAL CONSULTANTS, INC. TO CHANGE NAME



Pursuant to the provisions of Section 607.1006 of the Florida Business Corporation Act, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

- 1. The name of the corporation is JPL Financial Consultants, Inc.
- 2. The text of the amendment is as follows:

SUBSTITUTE THE FOLLOWING ARTICLE I IN THE ARTICLES OF INCORPORATION IN PLACE AND INSTEAD OF ARTICLE I:

ARTICLE I - NAME

The name of the professional service corporation is JPL Financial Services, Inc.

- The amendment was duly adopted on the 1st day of November, 1999.
- 4. The number of shares of the corporation outstanding at the time of the adoption was 300 and the number of shares entitled to vote thereon was 300.
- 5. The number of shares voted in favor of such amendment was 300, the number of shares voted against such amendment was -0-.
- 6. The amendment was duly approved by a sufficient vote of the shareholders in accordance with the provisions of Chapter 607 of the Florida Statutes.

Dated this 7 day of July 2000.

JPL FINANCIAL CONSULTANTS, INC.

Robert V. Peacock, President

- corporate seal -