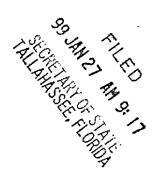


January 25, 1999



Amendment Section Division of Corporations P. O. Box 6327 Tallahassee, FL 32314

Dear Sir/Madam:

Please find enclosed Articles of Amendment to Articles of Incorporation of Parish and Company, P.A. We have also enclosed a check in the amount of \$43.75, of which \$35.00 is the filing fee and \$8.75 is for certified copies. Please return one certified copy to us, at the address below. The telephone number is listed below if you need to contact us.

Thank you for your prompt attention to this matter.

-01/27/99--01062--003 *****43.75 *****43.75

Sincerely,

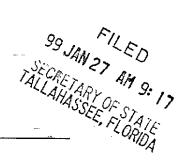
David E. Parish, CPA

encls. (2)

N/C

VS FEB 2 1999

ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF



| <u>Parish</u> | and | Company, | P.A. |
|---------------|-----|------------|------|
| | | (present r | |

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)

The name of the corporation shall be changed to:

PARISH, BASS & COMPANY, P.A.

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: January 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 byvoting group | | | |
| | voting group | | | |
| | nendment(s) was/were adopted by the board of directors without shareholder and shareholder action was not required. | | | |
| | The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required. | | | |
| c | igned this 25th day of January 10 99 | | | |
| ა | igned this 25th day of January , 19 99 | | | |
| Signature | Daine E. Jouin | | | |
| | (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) | | | |
| | David E. Parish Typed or printed name | | | |
| | Typed or printed name | | | |
| | President | | | |
| | Title | | | |