

PIPER & LUDIN, P.A.
ATTORNEYS AT LAW

S90371

5720 CENTRAL AVENUE • ST. PETERSBURG • FLORIDA • 33707

BRUCE G. HOWIE*
ERIC E. LUDIN
JULIAN M. PIPER
SIDNEY WERNER

[813] 344-1111
FAX 344-1117

*Board Certified Criminal Trial Lawyer

October 30, 1997

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

Re: Piper & Ludin, P.A.


Dear Sir/Madam:

Enclosed please find two original Articles of Amendment to the Articles of Incorporation of Piper & Ludin, P.A. My firm check is enclosed in the amount of \$87.50 which represents the following costs:

Filing of Articles of Amendment	\$35.00
Certified Copy	<u>52.50</u>
Total Due	<u>\$87.50</u>

Should you have any questions, please do not hesitate to contact the undersigned.

Very truly yours,


Sidney Werner

SW/db
enclosures

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N/C

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ARTICLES OF AMENDMENT
TO THE ARTICLES OF INCORPORATION
OF
PIPER & LUDIN, P.A.

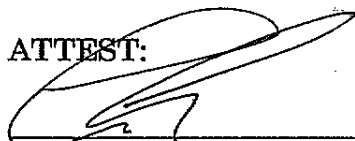
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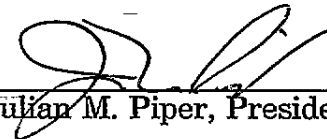
PIPER & LUDIN, P.A., a Florida Professional corporation, hereby amends its
Articles of Incorporation as follows:

1. The name of the corporation is changed to PIPER, LUDIN, HOWIE & WERNER, P.A.
2. The effective date of this Amendment shall be January 1, 1998.
3. This Amendment has been adopted by a unanimous vote of the Shareholders of the Corporation, a number sufficient for approval, on October 27, 1997. By their signatures below, the Shareholders hereby unanimously consent to the above Amendment.

IN WITNESS WHEREOF, the undersigned, as President and Secretary of the Corporation, have executed these Articles of Amendment on this 27th day of October, 1997.

ATTEST:


Eric E. Ludin, Corporate Secretary


Julian M. Piper, President

STATE OF FLORIDA

COUNTY OF PINELLAS

BEFORE ME, the undersigned authority, personally appeared JULIAN M. PIPER as President and ERIC E. LUDIN as Secretary of the above Corporation, to

me well known to be the persons who acknowledged before me that they executed the foregoing freely and voluntarily for the purposes therein expressed.

WITNESS my hand and seal this 27th day of October, 1997.

Deborah K. Blair

Notary Public - State of Florida
My Commission Expires:



**UNANIMOUS CONSENT OF THE SHAREHOLDERS
TO THE ABOVE AMENDMENT**

The undersigned, being owners and holders of One Hundred Percent (100%) of the outstanding Common Stock of PIPER & LUDIN, P.A., a Florida Professional corporation, hereby unanimously consent to the above Articles of Amendment on this 27th day of October, 1997.

Witnesses As To All:

Deborah K. Blair
Suzanne Davidson

Julian M. Piper

Eric E. Ludin
Bruce G. Howie

Sidney Werner