

GARDNER & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

FILED

04 FEB -4 PM 1:40

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

January 31, 2004

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

Dear Florida Department of State:

Please find attached articles of amendment for Gardner & Associates, LLC of PO Box 693458, Miami, FL 33269-3458. We can be reached at 305-828-4556 should you have any comments or questions.

A check in the amount of \$25 is enclosed.

Best regards,



Jacqueline Robbins
Managing Member

ARTICLES OF AMENDMENT
TO
ARTICLES OF ORGANIZATION
OF

FILED

04 FEB -4 PM 1:48

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

GARDNER & ASSOCIATES, LLC

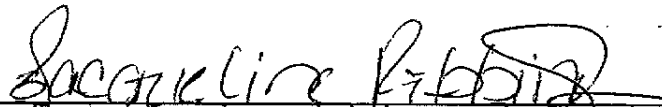
(Present Name)
(A Florida Limited Liability Company)

FIRST: The date of filing of the articles of organization was 08/01/2002.

SECOND: The following amendment(s) to the articles of organization was/were adopted by the limited liability company:

Amendment to Article I: The name of the FL LLC has been changed to
GARDNER & ROBBINS CPA, LLC.

Dated January 31, 2004.



Signature of a member or authorized representative of a member

Jacqueline Robbins

Typed or printed name of signee

Filing Fee: \$25.00