

L02000021067

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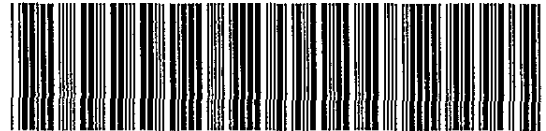
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

TRANSMITTAL LETTER

TO: Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

SUBJECT: ASIAN/AMERICAN CPA SERVICES, L.L.C. (L02000021067)

The enclosed Articles of Amendment and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

JAMES S. KALLMAN
ASIAN/AMERICAN CPA SERVICES, L.L.C.
3650 N. 36th Avenue, #45
Hollywood, Florida 33021

For further information concerning this mater, please call:

James S. Kallman at 954-983-2614.

Enclosed is a check in the amount of \$25.00 for the filing fee.

Sincerely Yours,



James S. Kallman, Member
(sole member)

2005 JAN 10 PM 12:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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**ARTICLES OF AMENDMENT
TO
ARTICLES OF ORGANIZATION
OF**

ASIAN/AMERICAN CPA SERVICES, L.L.C.
A Florida Limited Liability Company

FIRST: The Articles of Organization were filed on August 19, 2002 and assigned document number L02000021067.

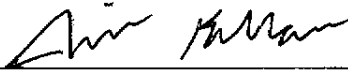
SECOND: The following amendment(s) to the Articles of Organization was/were adopted by the limited liability company:

Change the name of the above Florida Limited Liability company

**From
ASIAN/AMERICAN CPA SERVICES, L.L.C.**

**To
MOORES ROWLAND INTERNATIONAL DEVELOPMENT SERVICES, L.L.C.**

Dated: January 4, 2005



Signature of a member or authorized representative of a member

JAMES S. KALLMAN, MEMBER
(sole member)

FILING FEE: \$25.00

2005 JAN 10 PM 12:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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