

P00000001313

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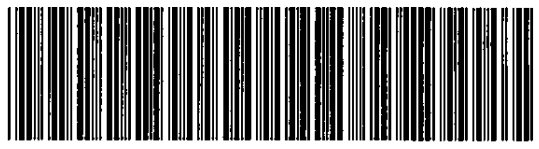
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

*AKR
12/14/06*

BRUCE D. DEE
CERTIFIED PUBLIC ACCOUNTANT
2425 TAMiami TRAIL NORTH, SUITE 214
NAPLES, FLORIDA 34103-4478
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MEMBER
FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

December 8, 2006

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: *Articles of Amendment to Articles of Incorporation
Bruce D. Dee, C.P.A., P.A.
Document # P00000001313*

Dear Madam/Sir:

Enclosed please find Articles of Amendment to Articles of Incorporation ("Articles of Amendment") changing the name of Bruce D. Dee, C.P.A., P.A. to Dee & Associates, P.A. Please file the Articles of Amendment. We have enclosed a check in the amount of \$35.00 payable to "Department of State" to cover the applicable filing fees.

As soon as the document is filed, please forward a copy of the filed Articles of Amendment and all other documentation confirming and relating to this filing to our office. We have enclosed a copy of the Articles of Amendment for your convenience.

We appreciate your assistance in this matter. If you have any questions, please contact our office.

Very truly yours,

BRUCE D. DEE, C.P.A., P.A.

By: 
Bruce D. Dee, President

Enclosures

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
BRUCE D. DEE, C.P.A., P.A.

FILED

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The Articles of Incorporation of the undersigned professional corporation were originally filed on January 5, 2000, effective January 1, 2000, and assigned document number P00000001313. Pursuant to Sections 607.1003 and 607.1006 of the Florida Business Corporation Act, the undersigned professional corporation adopts the following Articles of Amendment to its Articles of Incorporation (these "Articles of Amendment"):

1. The name of the corporation is Bruce D. Dee, C.P.A., P.A. (the "Corporation").
2. "Article 1 - Name." of the Articles of Incorporation of the Corporation is amended and restated in its entirety to read as follows:

"Article 1 - Name.

The name of the corporation shall be:

Dee & Associates, P.A."

3. These Articles of Amendment were duly approved and unanimously adopted by the Board of Directors of the Corporation on December 8, 2006. The Board of Directors recommended approval of these Articles of Amendment to the Shareholders.


4. These Articles of Amendment were voted upon and duly approved, adopted, and ratified by all of the Shareholders of the Corporation on December 8, 2006.

5. The number of votes cast for approval of these Articles of Amendment by the Shareholders was sufficient for approval.

6. In all other respects, the Articles of Incorporation shall remain as they were prior to these Articles of Amendment being adopted.

IN WITNESS WHEREOF, the undersigned has signed these Articles of Amendment as of the 8th day of December, 2006.

BRUCE D. DEE, C.P.A., P.A.

By: 

Bruce D. Dee
Director and President