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SPIEGEL & UTRERA, P.A.	
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(Requestor's Name)	
1840 CORAL WAY, 4 TH FLOOR	
(Address)	
MIAMI, FL 33145, (305) 854-6000	OFFICE USE ONLY
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NEW FILINGS		AMENDMENTS	
Profit .		Amendment	
NonProfit		Resignation of R.A., Office	er/Director
Limited Liability		Change of Registered Age	nt .
Domestication		Dissolution/Withdrav/al	
Other		Merger	
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OTHER FILINGS
Annual Report
Fictitious Name :
Name Reservation

 REGISTRATION/ QUALIFICATION
Foreign *
Limited Partnership
Reinstatement
Trademark

Examiner's Initials



FLORIDA DEPARTMENT OF STATE Glenda E. Hood Secretary of State

December 22, 2004

SPIEGEL & UTRERA P.A.

TALLAHASSEE, FL

SUBJECT: KP ACCOUNTING SERVICES, INC.

Ref. Number: P03000043827

We have received your document for KP ACCOUNTING SERVICES, INC. and check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The current name of the entity is as referenced above. Please correct your document accordingly.

When changing the name of a corporation filed pursuant to chapter 607, Florida Statutes, to that of a professional service corporation filed pursuant to chapter 621, Florida Statutes, the nature of business must also be added or changed to specifically indicate what type of professional service the corporation will be rendering.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6903.

Cheryl Coulliette Document Specialist

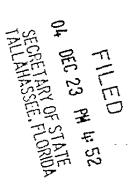
DESTINATION OF TAIL

Letter Number: 304A00070964

ARTICLES OF AMENDMENT

TO

ARTICLES OF INCORPORATION



OF

KP ACCOUNTING SERVICES, Inc.

Pursuant to the provisions of section 607.1006, Florida Statutes, this corporation adopts the following Articles of Amendments to its Articles of Incorporation:

FIRST:

The name of this corporation shall be changed to KAMLESH H. PATEL, C.P.A.,

P.A.

SECOND:

The date of the adoption of this amendment is the 11th day of November, 2004.

THIRD:

The amendment was approved by the shareholders. The number of votes cast for the

amendment was sufficient for approval.

FOURTH:

This amendment shall be effective upon the filing of these Articles of Amendment

to Articles of Incorporation with the Secretary of State of Florida.

Signed this 11 November 2004.

Kamlesh H. Patel Kamlesh H. Patel, President

ARTICLES OF AMENDMENT FILED TO

ARTICLES OF INCORPORATION

OF

KP ACCOUNTING SERVICES , Inc.

Pursuant to the provisions of section 607.1006, Florida Statutes, this corporation adopts the following Articles of Amendments to its Articles of Incorporation:

The name of this corporation shall be changed to KAMLESH H. PATEL, C.P.A., FIRST:

P.A.

The date of the adoption of this amendment is the 11th day of November, 2004. SECOND:

The amendment was approved by the shareholders. The number of votes cast for the THIRD:

amendment was sufficient for approval.

This amendment shall be effective upon the filing of these Articles of Amendment FOURTH:

to Articles of Incorporation with the Secretary of State of Florida.

Signed this 11 November 2004.

Kanlesh H. Patel Kanlesh H. Patel, President