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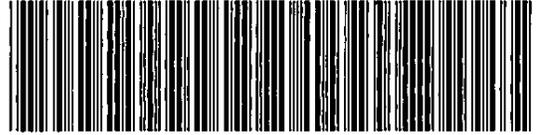
(Business Entity Name)

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
10 MAR - 2 PM 12:04

T. HAMPTON
MAR - 3 2010
EXAMINER

COVER LETTER

TO: Registration Section
Division of Corporations

SUBJECT: SingerLewak LLP
Name of Foreign Limited Partnership or Limited Liability Limited Partnership

The enclosed amendment and fee(s) are submitted for filing.

Please return all correspondence concerning this matter to:

Lucy Jarrad
Contact Person

SingerLewak LLP
Firm/Company

10960 Wilshire Blvd, Suite 1100
Address

Los Angeles, CA 90024
City, State and Zip Code

cao@singerlewak.com
E-mail address: (to be used for future annual report notification)

For further information concerning this matter, please call:

Lucy Jarrad at (310) 477-3924
Name of Contact Person Area Code and Daytime Telephone Number

Enclosed is a check for the following amount:

- \$52.50 Filing Fee \$61.25 Filing Fee and Certificate of Status \$105.00 Filing Fee and Certified Copy \$113.75 Filing Fee, Certified Copy, and Certificate of Status

STREET ADDRESS:
Registration Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

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

- Los Angeles
- Orange County
- Woodland Hills
- Monterey Park
- Inland Empire
- San Diego
- Silicon Valley

Affidavit of Partner Changes to SingerLewak in Florida

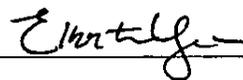
Prior to the passage of Mobility by the State of Florida for Accountants working in Florida, we registered the following partners:

- Gale Moore
- Jim Pitrat
- Elberta Yee
- Marc Abrams
- Robert Trevisan
- Rich Polep

Since passage of Mobility in Florida, we have determined to maintain our firm license, but keep only two partners licensed in Florida and so our Annual Report information should be changed to reflect only the two partners currently licensed.

- Gale Moore – currently licensed, and a current partner in the firm**
- Jim Pitrat – A current partner in the firm, but will allow FL license to lapse
- Elberta Yee– currently licensed, and a current partner in the firm**
- Marc Abrams– A current partner in the firm, but will allow FL license to lapse
- Robert Trevisan – No longer a partner in the firm
- Rich Polep – No longer a partner in the firm, has retired

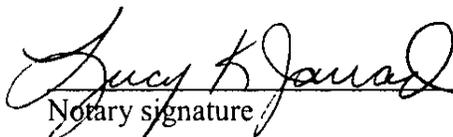
I do solemnly swear that the statements made in this affidavit are the truth, the whole truth and nothing but the truth, so help me God.



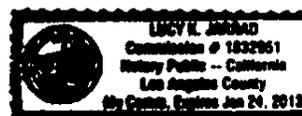
ELBERTA YEE
Printed name

State of California)
)
County of Los Angeles)

Subscribed and sworn before me on this 25 day of February, 2010, by Lucy K Jarrod, proved to me on the basis of satisfactory evidence to be the person who appeared before me.



Notary signature



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SECRETARY OF STATE
DIVISION OF CORPORATIONS
10 MAR - 2 PM '10