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SECRETARY OF STATE TALLAHASSEE, FLORIDA

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T. Roberts 'IAN' 27' 2008

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1600 Market Street ♦ Suite 1410 ♦ Philadelphia, PA 19103

January 23, 2008

Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, Florida 32301

RE: Resolution of the Board of Directors

SECRETARY OF STATE FALLAHASSEE, FLORIDA

To Whom It May Concern:

I am submitting a resolution for a name change approved by the board of directors to change the alternate name used in Florida which is (INTERSTATE PROPERTY ADVISORS, INC.) We would like to change the name to (IPA PROPERTY ADVISORS, INC.) If this name is available please use this letter as authorization to make the name change. The business does not plan on conducting business until the name change has been official. Please find the enclosed \$35.00 check for the filing fee.

Document Number-F08000000196 (For Reference)

Thank you for your time and consideration.

Sincerely

Nickolas M. Jekogian

President

Investment Property Advisors, Inc. 1600 Market Street, Suite 1410

Philadelphia, PA 19103