

K53826

(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

☐

PICK-UP

☐

WAIT

☐

MAIL

(Business Entity Name)

(Document Number)

Certified Copies

Certificates of Status

Special Instructions to Filing Officer:

Office Use Only



500180622865

05/14/10--01026--015 **43.75

NR

FILED
10 MAY 14 PM 3:53
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Roberts MAY 18 2010

HOWARD WIENER
ATTORNEY AT LAW

Howard J. Wiener & Associates, P.L.
2161 Palm Beach Lakes Blvd.
Suite 102A
West Palm Beach, FL 33409

Howard J. Wiener, J.D., LL.M.
Board Certified in Taxation
Adjunct Professor of Law
University of Miami Law School
e-mail: hjwiener@gmail.com

Telephone (561) 686-2220
Facsimile (561) 686-2265
Website: www.fltaxlawyer.org
Brooke A. Wiener, J.D.
Bawienner@gmail.com
Cindy Thomas, Legal Assistant
e-mail: thomascjt@gmail.com

May 13, 2010

VIA FEDERAL EXPRESS

Department of State
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

**Re: Kapner, Calebrese & Kapner, P.A.
Change of Corporate Name to
Kapner & Kapner, P.A.**

Dear Sir or Madam:

On behalf of our client, enclosed find an original and one (1) copy of the Articles of Amendment to the Articles of Incorporation of Kapner, Calebrese & Kapner, P.A. Please file the original, certify the copy, and return the certified copy to us using the enclosed federal express envelope provided for your convenience.

Also, enclosed find a check made payable to the Florida Department of State in the amount of \$43.75 in payment of the following fees:

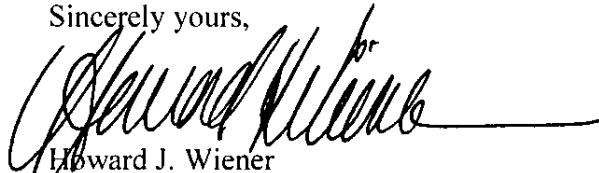
Filing Fee for Amendment:	\$35.00
Certified Copy:	<u>8.75</u>
	<u>\$43.75</u>

I WOULD APPRECIATE YOUR FILING THE ENCLOSED ARTICLES OF AMENDMENT TO THE ARTICLES OF INCORPORATION EFFECTIVE AS OF THE CLOSE OF BUSINESS ON FRIDAY, MAY 14, 2010 AND THEREFORE, I RESPECTFULLY REQUEST THAT YOU CALL ME UPON YOUR RECEIPT OF THIS LETTER TO CONFIRM THAT DATE AS THE DATE OF FILING WITH THE DEPARTMENT OF STATE.

Department of State
Division of Corporations
Page 2
May 13, 2010

Thank you for your cooperation and kind attention to this important matter.

Sincerely yours,



Howard J. Wiener
For the Firm

HJW/cjt
Enclosures

cc: Lewis Kapner, Esq. (w/o copy of enclosures)

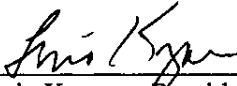
**ARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION
OF KAPNER, CALEBRESE & KAPNER, P.A.**

Lewis Kapner, as President of **KAPNER, CALEBRESE & KAPNER, P.A.**, a Florida Professional corporation (the "Corporation"), does hereby execute the following Articles of Amendment to the Corporation's Articles of Incorporation:

1. Article I is hereby amended and restated in its entirety as follows:
"The name of the corporation is **KAPNER & KAPNER, P.A.**"
2. In all other respects, the Articles of Incorporation of the Corporation shall remain in full force and effect as originally adopted.
3. These Articles of Amendment were adopted unanimously by joint written consent of all the Shareholders and all the Directors of the Corporation to be effective as of the close of business on Friday, May 14, 2010.

Dated May 13, 2010, effective as of the close of business on Friday, May 14, 2010.

KAPNER, CALEBRESE & KAPNER, P.A.

By: 
Lewis Kapner, President

FILED
10 MAY 14 PM 3:53
CLERK OF STATE
TALLAHASSEE, FLORIDA