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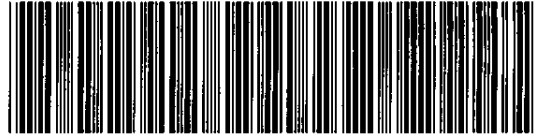
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C. LEWIS

MAR 3 2010

EXAMINER

R. Lawrence Heinkel, P.L.

Tax Controversies • Bankruptcies • Business and Tax Law

February 25, 2010

Irene Albritton
Regulatory Specialist II
Florida Department of State
Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Re: Articles of Amendment for R. Lawrence Heinkel, P.L.

Dear Ms. Albritton:

Enclosed please find: (i) an original and conformed copy of the Amendment to Articles of Organization for R. Lawrence Heinkel, P.L., and (ii) a check for \$25 to cover the filing fee.

Please accept this for filing with your department.

Thank you for your time and attention to this matter. If you have any questions, please do not hesitate to contact me.

Sincerely,

R. LAWRENCE HEINKEL, P.L.

By: _____/S/
R. Lawrence Heinkel, Esq.

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ARTICLES OF AMENDMENT
TO THE
AMENDED AND RESTATED
ARTICLES OF ORGANIZATION
OF
R. LAWRENCE HEINKEL, PL


LO1000005481

These Articles of Amendment to the Amended and Restated Articles of Organization of R. Lawrence Heinkel, P.L. are made, were duly executed, and are being filed in accordance with Fla. Stat. Section 608.411(5), this 25th day of February, 2010.

1. The name of the professional service limited liability company is "R. Lawrence Heinkel, P.L."
2. The original Articles of Organization were filed on April 9, 2001.
3. The Articles of Organization were amended and restated as of August 7, 2007, and were filed on August 9, 2007.
4. Article I of the Amended and Restated Articles of Organization is amended such that the name of the professional service limited liability company shall be: Heinkel Law Group, P.L.
5. Article II of the Amended and Restated Articles of Organization is amended such that the mailing address and street address of the principal office of the Organization is 111 - 2nd Avenue N.E., Suite 900, St. Petersburg, FL 33701.
6. There are no other amendments to the Amended and Restated Articles of Organization of the Organization

IN WITNESS WHEREOF, the undersigned Member-Manager has executed these Articles of Amendment to the Amended and Restated Articles of Organization this 25th day of February, 2010.

MANAGER-MEMBER:



R. Lawrence Heinkel, Member-Manager