

Division of Corporations

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 Account Name : GUTTA, KOUTOULAS, C.P.A.'S, LLC
 Account Number : T19990000055
 Phone : (954) 452-8813
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LIMITED LIABILITY AMENDMENT
GUTTA, KOUTOULAS & ASSOCIATES, CPA'S LLC

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**ARTICLES OF AMENDMENT
TO
ARTICLES OF ORGANIZATION
OF
Gutta Koutoulas & Associates, C.P.A.s, L.L.C.**

FIRST: The date of filing of the Articles Of Organization was November 2, 2001.

SECOND: The following amendment(s) to the Articles Of Organization were adopted by the limited liability company:

ARTICLE I. NAME

The name of the limited liability company shall be:

Gutta Koutoulas & Relis, LLC

ARTICLE III. MAILING ADDRESS AND STREET ADDRESS

The mailing address and street address of the Company is:

8211 W. Broward Blvd., Suite 350
Plantation, FL 33324

ARTICLE V. ADDITION OF ADDITIONAL MEMBERS

By written consent of all members, an additional member was admitted to the Company:

Steven L. Relis, PA

Prepared by:
Gutta, Koutoulas & Associates, C.P.A.s, L.L.C.
8211 W. Broward Blvd., Suite 350
Plantation, Florida 33324
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ARTICLE V. MEMBERS

The following are the members of Gutta Koutoulas & Relis, LLC:

F. Gutta, CPA, PA
8211 W. Broward Blvd., Suite 350
Plantation, FL 33324

Gregory J. Koutoulas, CPA, PA
8211 W. Broward Blvd., Suite 350
Plantation, FL 33324

Steven L. Relis, PA
8211 W. Broward Blvd., Suite 350
Plantation, FL 33324

Members shall have the right to withdraw from the Company prior to its dissolution.


Gregory J. Koutoulas, Manager

December 13, 2002
Date

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TALLAHASSEE, FLORIDA

Prepared by:
Gutta, Koutoulas & Associates, C.P.A.s, L.L.C.
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