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(City/State/Zip/Phone #)

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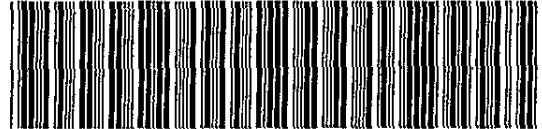
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TALLAHASSEE, FLORIDA

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TRANSMITTAL LETTER

TO: Registration Section
Division of Corporations

SUBJECT: Harmening & Associates, PLLC
(Name of Limited Liability Company)

The enclosed Articles of Amendment and fee(s) are submitted for filing.

Please return all correspondence concerning this matter to the following:

Joshua W. Harmening
(Name of Person)

Harmening & Associates, PLLC
(Firm/Company)

2265 Lee Road, Suite 117
(Address)

Winter Park, FL 32789
(City/State and Zip Code)

For further information concerning this matter, please call:

Joshua W. Harmening at (407) 622-1065
(Name of Person) (Area Code & Daytime Telephone Number)

Enclosed is a check for the following amount:

- | | | | |
|--|--|--|--|
| <input checked="" type="checkbox"/> \$25.00 Filing Fee | <input type="checkbox"/> \$30.00 Filing Fee &
Certificate of Status | <input type="checkbox"/> \$55.00 Filing Fee &
Certified Copy
(additional copy is enclosed) | <input type="checkbox"/> \$60.00 Filing Fee,
Certificate of Status &
Certified Copy
(additional copy is enclosed) |
|--|--|--|--|

STREET ADDRESS:
Registration Section
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

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

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TALLAHASSEE, FLORIDA

**ARTICLES OF AMENDMENT
TO
ARTICLES OF ORGANIZATION
OF**

HARMENING & ASSOCIATES, PLLC

(Present Name)
(A Florida Limited Liability Company)

FIRST: The Articles of Organization were filed on November 13, 2001 and assigned document number L01000019801

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

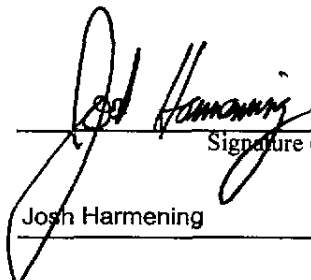
The undersigned, being all of the Voting Members and Managers of Harmening & Associates, PLLC do hereby take the following action:

The name, Harmening & Associates, PLLC, shall be changed from this date forward to the name:

Joshua W. Harmening CPA, PLLC

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Dated August 4, 2004



Signature of a member or authorized representative of a member

Josh Harmening

Typed or printed name of signee

Filing Fee: \$25.00