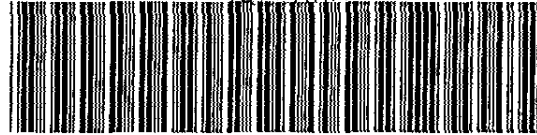


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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA



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(Address)

(Address)

(City/State/Zip/Phone #)

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**GARDNER & ASSOCIATES, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

**FILED**

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

January 31, 2004

Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

Dear Florida Department of State:

Please find attached articles of amendment for Gardner & Associates, LLC of PO Box 693458, Miami, FL 33269-3458. We can be reached at 305-828-4556 should you have any comments or questions.

A check in the amount of \$25 is enclosed.

Best regards,



Jacqueline Robbins  
Managing Member

ARTICLES OF AMENDMENT  
TO  
ARTICLES OF ORGANIZATION  
OF

FILED

04 FEB -4 PM 1:48

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

GARDNER & ASSOCIATES, LLC

(Present Name)  
(A Florida Limited Liability Company)

**FIRST:** The date of filing of the articles of organization was 08/01/2002.

**SECOND:** The following amendment(s) to the articles of organization was/were adopted by the limited liability company:

Amendment to Article I: The name of the FL LLC has been changed to  
GARDNER & ROBBINS CPA, LLC.

Dated January 31, 2004.

  
\_\_\_\_\_  
Signature of a member or authorized representative of a member

Jacqueline Robbins

\_\_\_\_\_  
Typed or printed name of signee

Filing Fee: \$25.00