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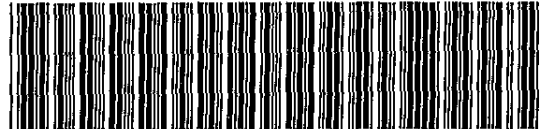
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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

J. BRYAN NOV 18 2003

Lance E. Howley, CPA, LLC
7210 US Highway 301, Suite 123
Ellenton, FL 34222
(941) 729-7811

Department of State
Division of Corporations
Corporate Filings
P. O. Box 6327
Tallahassee, FL 32314

November 7, 2003

Re: Articles of Amendment to Articles of Organization

Dear Department of State:

Enclosed please find Articles of Amendment to Articles of Organization for Lance E. Howley, CPA LLC. The limited liability company has amended its name (Article I) to add a comma after the letters "CPA." In addition, the limited liability company has changed its address (Article III). The filing fee in the amount of \$25.00 is included.

If you have any questions, please call me at 941-729-7811.

Thank you.

Sincerely,

Lance E. Howley, CPA

Lance E. Howley, CPA
Sole Member

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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

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

LANCE E. HOWLEY, CPA LLC

(Present Name)
(A Florida Limited Liability Company)

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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

FIRST: The date of filing of the articles of organization was November 25, 2002.

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

Article I was amended to add a comma in the name of the limited liability company so that Article I is now as follows:

ARTICLE I

The name of the Limited Liability Company shall be: LANCE E. HOWLEY, CPA, LLC

Article III was amended to change the address of the limited liability company so that Article III is now as follows:

ARTICLE III

The mailing address and street address of the principal office of the Limited Liability Company is: 7210 U.S. Highway 301, Suite 123, Ellenton, FL 34222.

Dated November 7, 2003

Lance E. Howley

Signature of a member or authorized representative of a member

Lance E. Howley

Typed or printed name of signee