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04 FEB 23 AM 10: 48 SECRETARY OF STATE ALLAHASSEE, FLORIDA

COMPREHENSIVE TAX SERVICES

3845 SW 41st Street Pembroke Park, Florida 33023 Tel (954) 983-6330 Fax (954) 983-6440

PLEASE REPLY TO:

1514 NORTH DIXIE HIGHWAY HOLLYWOOD, FL 33020

WRITER'S DIRECT LINE: 954-342-4044 WRITER'S DIRECT FAX: 954-342-8171

February 19, 2004

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

Re: Roskin LLC

Articles of Amendment

Document No. L04000008342

Dear Sir/Madam:

Enclosed herewith please find the following:

- 1. Original Articles of Amendment to Articles of Organization of Roskin LLC, whereby the name of the limited liability company is changed to Comprehensive Tax Services LIE.
- 2. Check in the amount of \$30.00 to cover the filing fee for the Articles of Amendment and a Certificate of Status for the same.

Please process the same in the ordinary course of business. Of course, if you have any questions, please do not hesitate to contact me at any time.

Very truly yours,

COMPREHENSIVE TAX SERVICES

Bv:

Scott E. Itkin

Director of Taxation

Enclosure

Amendment, Check

ARTICLES OF AMENDMENT TO ARTICLES OF ORGANIZATION OF

F	ROSKIN LLC			
	(Present Name) (A Florida Limited Liability Company)			
FIRST:	The date of filing of the articles of organization wasJANUARY 30, 2004			
SECOND:	The following amendment(s) to the articles of organization was/were adopted by the liability company:	limited		
THE FRO	NAME OF THE LIMITED LIABILITY COMPANY IS HEREBY CHANG	E TAL	우	
ROS	SKIN LLC	LAH CRE	FEB 23	
то		ASSE ASSE		1
COM	IPREHENSIVE TAX SERVICES LLC	OF STATE E, FLORIDA	AM 10: 48	C
Dated F	FEBRUARY 19 , 2004 .			

Filing Fee: \$25.00

Signature of a member or authorized representative of a member

SCOTT E. ITKIN, PRESIDENT OF S.F.T.C., INC.

Typed or printed name of signee