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DIVISION OF CORPORATIONS
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J. BRYAN MAY 19 2006

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* BOARD CERTIFIED IN TAXATION AND
MASTER OF LAWS IN ESTATE PLANNING
** BOARD CERTIFIED IN WILLS, TRUSTS, ESTATES

May 10, 2006

Attn: Corporations Division
Secretary of State
Bureau of Corporate Records
Post Office Box 6327
Tallahassee, Florida 32314

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Re: Ida Dacato, L.L.C.
Effective Date: Date of Filing

Dear Sir or Madam:

Enclosed are the original and a duplicate copy of the Articles of Amendment to the Articles of Organization of the above referenced limited liability company. The duplicate copy has been subscribed and acknowledged in the same manner as the original. Please endorse your approval of the Articles of Amendment to the Articles of Organization on the duplicate copy, and return a certified copy to this office.

A check is also enclosed in the total amount of \$55.00 to cover the \$25.00 filing fee and the \$30.00 fee for the certified copy of the Articles of Amendment to the Articles of Organization.

Yours very truly,


Ivan M. Lefkowitz

IML:glg
Enclosures
cc: Mr. Adam Freeman

**ARTICLES OF AMENDMENT
TO ARTICLES OF ORGANIZATION
OF
IDA DACATO, L.L.C.
(A Florida Limited Liability Company)**

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FIRST: The Articles of Organization were filed on March 20, 2006 and assigned document number L06000028795.

SECOND: The following amendment to the Articles of Organization was adopted by the limited liability company.

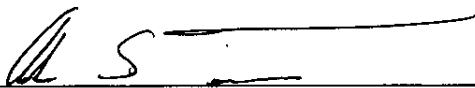
RESOLVED, that the Articles of Organization of IDA DACATO, L.L.C. be amended to change the name from IDA DACATO, L.L.C. to POLK MATERIALS, L.L.C., and that Article I shall be amended to read in its entirety as follows:

"ARTICLE I - NAME OF COMPANY

The name of the Limited Liability Company is
POLK MATERIALS, L.L.C."

THIRD: These Articles of Amendment were approved by the sole Member and Manager of the Company by written consent dated May 9th, 2006.

Dated May 9th, 2006



Signature of a member or authorized representative of a member

ADAM S. FREEMAN, Member

Typed or printed name of signee

Filing Fee: \$25.00