

L99000007385

Tax Strategies, Inc.

1401 Kimdale Street
Lehigh Acres, Florida 33936

City/State/Zip

Phone #

MJH

Office Use Only

CORPORATION NAME(S) & DOCUMENT NUMBER(S), (if known):

1. L99-7385 (Corporation Name) 100003485641--8 (Document #)
-12/05/00--01015--003
*****25.00 *****25.00
2. _____ (Corporation Name) _____ (Document #)
3. _____ (Corporation Name) _____ (Document #)
4. _____ (Corporation Name) _____ (Document #)

- ☐ Walk in ☐ Pick up time _____ ☐ Certified Copy
☐ Mail out ☐ Will wait ☐ Photocopy ☐ Certificate of Status

NEW FILINGS

- ☐ Profit
☐ Not for Profit
☐ Limited Liability
☐ Domestication
☐ Other

OTHER FILINGS

- ☐ Annual Report
☐ Fictitious Name

AMENDMENTS

- ☐ Amendment
☐ Resignation of R.A., Officer/Director
☐ Change of Registered Agent
☐ Dissolution/Withdrawal
☐ Merger

REGISTRATION/QUALIFICATION

- ☐ Foreign
☐ Limited Partnership
☐ Reinstatement
☐ Trademark
☐ Other

00 DEC -4 PM 1:14

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SECRETARY OF STATE
DIVISION OF CORPORATIONS

Examiner's Initials

**CERTIFICATE OF FIRST AMENDMENT
OF
ARTICLES OF ORGANIZATION
OF
WALTERS & WALTERS, L.L.C.**

THIS IS TO CERTIFY THAT:

FIRST: This Certificate amends the Articles of Organization (the "Articles") of Walters & Walters, L.L.C.

SECOND: The Articles were filed with the Florida Department of State on November 1, 1999.

THIRD: Article I of the Articles previously provided as follows:

*"ARTICLE I
NAME*

"The name of the limited liability company is:

Walters & Walters, L.L.C."

FOURTH: Article I of the Articles is amended to provide as follows:

*"ARTICLE I
NAME*

"The name of the limited liability company is:

Tower Financial Services, L.L.C."

SEVENTH: Article X of the Articles previously provided as follows:

*"ARTICLE X
INITIAL REGISTERED OFFICE AND REGISTERED AGENT*

"The address of the initial registered office of the limited liability company is

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4575 Via Royale, Suite 206, City of Ft. Myers, County of Lee, State of Florida,
and the name of the company's initial registered agent at that address is Thomas
J. Davis, Jr., Attorney at Law.

EIGHTH: Article X of the Articles is amended to provide as follows:

*"ARTICLE X
REGISTERED AGENT AND REGISTERED OFFICE*

*"The name and Florida street address of the agent are:
Thomas J. Davis, Jr., Attorney at Law
150 Alhambra Circle
Suite 1260
Coral Gables, FL 33134*

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IN WITNESS WHEREOF, this Certificate of Amendment has been duly executed by all
members of the Company and is being filed in accordance with Section 608.411 F.S., this ____
day of December, 2000.

Member:

By:

Richard A. Walters

Member:

By:

Fred J. Anderson, Trustee of The
W&W Management Trust u/a dated
the 1/1/98

Member:

By:

Valerie Walters