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Amend

1.) *FERNANDO L. Roig And Associates, P.A.*
(CORPORATE NAME & DOCUMENT #)

2.)
(CORPORATE NAME & DOCUMENT #)

3.)
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4.)
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5.)
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N.C.
O. Coulllette JUN 10 2002

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ARTICLES OF AMENDMENT

To

ARTICLES OF INCORPORATION

Of

FERNANDO L. ROIG AND ASSOCIATES, P.A.

present name

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Document Number

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Pursuant to the provisions of section 607.1006, Florida Statutes, this Florida profit corporation adopts the following articles of amendment to its articles of incorporation:

FIRST: Amendment adopted:

Article I. Name

The name of the corporation is ROIG, KASPEROVICH & TUTAN, P.A.

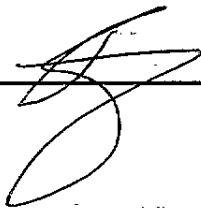
SECOND:

THIRD: The date of adoption of the amendment was: June 5, 2002

FOURTH: Adoption of Amendment

The amendment was approved by the shareholders. The number of votes cast for the amendment was sufficient for approval.

Signed this 5th day of June 2002



President

FERNANDO L. ROIG