

Pa2000 127885

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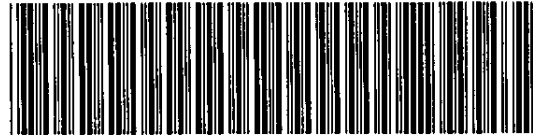
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**FIRST AMENDMENT TO
AMENDED AND RESTATED ARTICLES OF INCORPORATION OF
MILES & THIRION, C.P.A., P.A.**

Pursuant to the provisions of Section 607.1006, Florida Statutes, this corporation adopts the following amendment to its Amended and Restated Articles of Incorporation:

Article I - Name

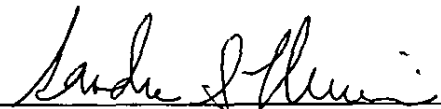
The name of the corporation is Miles & Thirion, C.P.A. Firm, Inc.

Article II - Effective Date

The effective date of these Amended and Restated Articles of Incorporation is January 1, 2013.

This First Amendment to the Amended and Restated Articles of Incorporation were proposed by the Board of Directors and approved by the shareholders. The number of votes cast by the shareholders was sufficient for approval.

Dated: January 28, 2013


Sandra S. Thirion, President