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EX N.C.

# TAX ADVANTAGE

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JAMES K. REESE, EA

1201 North Third Street • Jacksonville Beach, Florida 32250 • (904) 241-0050 • Fax (904) 241-0752

June 9, 2005

Secretary of State  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

Re: Articles of Amendment – P & G Home Improvements, Inc.

Dear Sir or Madam:

Enclosed are (2) original Articles of Amendment for the above referenced corporation and my check in the amount of \$35.00 for the filing fees. Please file the Articles and return one copy of the Articles to me at the above address.

If you have questions, please do not hesitate to call me.

Sincerely,



James K. Reese, EA

Enclosures:  
(2) Copies of Articles of Amendment  
Check for \$35.00

**ARTICLES OF AMENDMENT  
TO ARTICLES OF INCORPORATION  
OF  
P & G HOME IMPROVEMENTS, INC.**

**FILED**  
05 JUN 13 AM 9:31  
CLERK OF DISTRICT COURT  
TALLAHASSEE, FLORIDA

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: Amendments adopted: P & G HOME IMPROVEMENTS, INC.** adopts the name change to:

**P & C HOME IMPROVEMENTS, INC.**

**SECOND:** The date of adoption of these amendments is the 1<sup>st</sup> of June, 2005.

**THIRD:** The effective date of these amendments is the 1<sup>st</sup> of June, 2005.

**FOURTH:** The amendment was approved by the shareholders. The number of votes cast for the amendment was sufficient.

Signed 9th day of JUNE, 2005

Signature Philip J. Puttbach

Philip J. Puttbach

President