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1ÄLLAHASSEE, FI ORING

320 Osceola Avenue Jacksonville Beach, FL 32250 Phone 904/241-2533

Fax: 904/241-1604 www.triplechecktax.com

September 29, 2004

Department of State Division of Corporations Post Office Box 6327 Tallahassee, FL 32314

Re: LNG & ASSOCIATES, INC.

To Whom It May Concern:

The enclosed "Articles of Amendment" are submitted to **change the name** of the above referenced corporation. Check #9575 is enclosed for State fees. If you need to speak with me concerning this document please call (904) 241-2533. Please return all correspondence concerning this matter to the following:

Triple Check Income Tax Service, Inc. 320 Osceola Avenue
Jacksonville Beach, FL 32250

Sincerely.

Heather Copeland

Enclosures:

Articles- 1 set of 1 Check #9902

ARTICLES OF AMENDMENT

OF

LNG & ASSOCIATES, INC.

ARTICLE I - NAME

The name of the corporation is:

LNG & ASSOCIATES, INC.

ARTICLE II - TEXT

Pursuant to the Florida General Corporation Act, Chapter 607 of the Florida Statutes, specifically paragraph 607.1006, the aforementioned corporation desires to amend its original Articles of Incorporation by **changing the name of the corporation**.

ARTICLE III- NATURE OF BUSINESS

The specific nature of business to be transacted by this corporation is to engage in services and activities associated with decision making in the public and private sector.

ARTICLE IV - NEW CORPORATE NAME

The new name of the corporation shall be:

TUTTLE & TUTTLE, INC.

ARTICLE V - REGISTERED AGENT

The registered agent will remain to be Gregory L. Tuttle of 60 Franklin Avenue in Ponte Vedra Beach, Florida 32082.

Signature

regory L. Tuttle

OF OCT - PASSES OF

ARTICLE VI- OFFICERS

The sole officer of the corporation shall be:

Gregory L. Tuttle

60 Franklin Avenue

D/P/S/T

Ponte Vedra Beach, Florida 32082

ON OCH THE PASSE FLORIDA

ARTICLE VII - AUTHORITY

This amendment was adopted by the provisions of the original Articles of Incorporation wherein said amendment has been voted on and approved by the undersigned the Directors and the shareholders at a Shareholders' meeting held on September 27, 2004.

ARTICLE VIII - EFFECTIVE DATE

The effective date of this Amendment shall be September 27, 2004.

Gregory L. Tuttle, President