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AUG 19 2005

TRASMITTAL LETTER

BEST QUICK TAX RETURNS, INC
320 S. BUMBY AVE. SUITE 10
ORLANDO, FL 32803

I am enclosing a check of $ 35. dollars, please send me a stamped copy of the articles.

Thank you

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
KRL INVESTMENTS CORP.
P03000150927

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 (s) adopted: (indicate article number (s) being amended, added, or deleted)

ARTICLE I

The name of the corporation is:

RAYGAL , INC

ARTICLE VII

The inital officer(s) and/or director(s) of the corporation is/are:

Title: President
KARLA ARGUETA - 100 SHARES
4714 Millcove Drive
Orlando, Fl 32812

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SECOND: If an amendment provides for an exchange, reclassification or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself, are as follows:

NONE

THIRD: The date of each amendment's adoption : August 15th, 2005

FOURTH: Adoption of amendment(s) (CHECK ONE)

_✓_ The amendment(s) was/were approved by the shareholders. the number of votes cast for the amendments(s) was/were sufficient for approval.

______ The amendment(s) was/were approved by the shareholders through voting groups. The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):

" The number of votes cast for the amendment(s) was/were sufficient for approval by

____"

voting group

________ The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.

________ The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.

Signed this 15th of August 2005

Signature: ____

(By the Chairman of Vice Chairman of the Board of Directors, President or other officer if adopted by the shareholders)

OR

(By a director if adopted by the directors)

OR

(By an incorporator if adopted by the incorporators)

KARLA ARGUETA

____

Typed or printed name

PRESIDENT/DIRECTOR

____

Title