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TALLAHASSEE, FLORIDA

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TRANSMITTAL LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: SARA M NEWCOBE PA
(Name of Corporation)

DOCUMENT NUMBER: P04000052664

The enclosed Articles of Correction and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

LUCIANNE Oppenheim
(Name of Person)

J&M Accounting & Tax Svc. Inc.
(Name of Firm/Company)

2080 NW BOCA RATON BLVD STE 6 Boca Raton, FL 33431
(Address)

Boca Raton, FL 33431
(City/State and Zip Code)

For further information concerning this matter, please call:

LUCIANNE Oppenheim at (561) 750-8299
(Name of Person) (Area Code & Daytime Telephone Number)

Enclosed is a check for the following amount:

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| <input checked="" type="checkbox"/> \$35.00 Filing Fee | <input type="checkbox"/> \$43.75 Filing Fee & Certificate of Status |
| <input type="checkbox"/> \$43.75 Filing Fee & Certified Copy | <input type="checkbox"/> \$52.50 Filing Fee, Certificate of Status & Certified Copy |

Mailing Address:
Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Street Address:
Amendment Section
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

ARTICLES OF CORRECTION

for

SARA M Newcombe PA

Name of Corporation as currently filed with the Florida Dept. of State

PO4000052664

Document Number (if known)

Pursuant to the provisions of Section 607.0124 or 617.0124, Florida Statutes, this corporation files these Articles of Correction within 30 days of the file date of the document being corrected.

These Articles of Correction correct FOR PROFIT Corporation

(Document Type)

filed with the Department of State on MARCH 25, 2004

(File Date of Document)

Specify the inaccuracy, incorrect statement, or defect:

CORPORATION NAME INCORRECTLY SPOelled.

Correct the inaccuracy, incorrect statement, or defect:

Corporation name should read:

SARA M. Newcombe, PA

Lucian Opp - Incorporator

(Signature of a director, president, or other officer - if directors or officers have not been selected, by an incorporator - if in the hands of the receiver, trustee, or other court appointed fiduciary, by that fiduciary.)

LUCIANNE Oppenheim

(Typed or printed name of person signing)

Incorporator

(Title of person signing)

Filing Fee: \$35.00

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04 APR 23 PM 2:15
CLERK OF THE STATE
TALLAHASSEE, FLORIDA