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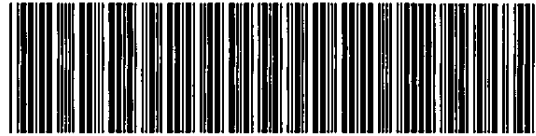
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May 1, 2007

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ATTORNEY AT LAW

SETH W. GOETTELMAN  
ATTORNEY AT LAW

Department of State  
Division of Corporations  
409 East Gaines Street  
Tallahassee, Florida 32399

**Re: Railroad Accounting & Management Services, Inc..**

Dear Sir/Madam:

Enclosed are the original and one (1) copy of the Articles of Amendment to the Articles of Incorporation for the above-referenced Florida corporation. Also enclosed is a check in the amount of \$43.75, representing the fees for filing and a certified copy.

Thank you for your assistance in this matter.

Sincerely,

Louis A. Frashuer

Enclosures  
As stated

c: Jarrett Mankin, President

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DIVISION OF CORPORATIONS

2007 MAY -7 AM 10:45

ARTICLES OF AMENDMENT  
TO  
ARTICLES OF INCORPORATION  
OF  
RAILROAD ACCOUNTING & MANAGEMENT SERVICES, INC.

1. The name of corporation is Railroad Accounting & Management Services, Inc. (the "Corporation").
2. Article I of the Articles of Incorporation of the Corporation is amended to read as follows:

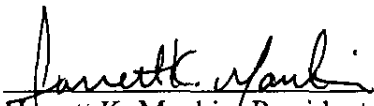
ARTICLE I

The name of the corporation is PROFESSIONAL BUSINESS SOLUTIONS OF NORTH FLORIDA, INC. (the "Corporation").

3. This Amendment was recommended by the board of directors to the Corporation's shareholders on March 30 2007.
4. This Amendment was approved by the holders of a majority of the Corporation's common stock, which is the only group of the Corporation's shareholders entitled to vote on the Amendment, and the number of votes in favor of the Amendment was sufficient for approval.

IN WITNESS WHEREOF, Professional Business Solutions of North Florida, Inc. has caused this Article of Amendment to be executed on this 30 day of March, 2007.

PROFESSIONAL BUSINESS  
SOLUTIONS OF NORTH FLORIDA, INC.

By:   
Jarrett K. Mankin, President