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January 4, 2006

Overnight Delivery

Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, Florida 32301

Re: For Profit Florida Corporation
Jim Walters, P.A. Changing to James S. Walters, P.A.
Document No. P05000143497

To Whom It May Concern:

Please find enclosed the First Articles of Amendment to Articles of Incorporation of Jim Walters, P.A., and check number 9478 for the filing fee in the amount of \$35.00 for filing the corporation name change as shown above.

Please forward any further correspondence or information regarding the above-referenced corporation to:

Charles Thomas Gleason, Esquire
Dennis Hernandez & Associates, P.A.
3339 West Kennedy Boulevard
Tampa, Florida 33609
Telephone: (813) 250-0000
Facsimile: (813) 258-4567

Thank you for your assistance in this matter.

Very truly yours,

Charles Thomas Gleason, Esquire
For the Firm

CTG/kn
Enclosures

**FIRST
ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
JIM WALTERS, P.A.**

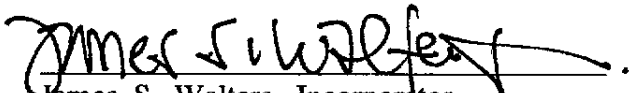
Under the provisions of F.S. 607.1006, this corporation adopts the following articles of amendment to its articles of incorporation:

The name of the corporation is changed to James S. Walters, P.A.

The date of the amendment's adoption: December 30, 2005.

The amendment was approved by the incorporator.

Signed on December 30, 2005.


James S. Walters, Incorporator

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