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(Requestor's Name)

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(Business Entity Name)

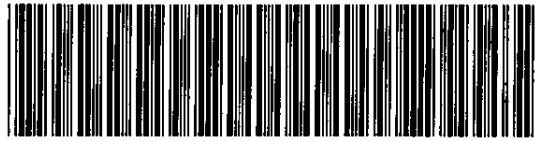
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FILED
07 FEB 9, AM 9:53
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

GARLICK, STETLER & PEEPLES LLP
ATTORNEYS AT LAW

A LIMITED LIABILITY PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS

5551 RIDGEWOOD DRIVE, SUITE 101
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E-MAIL: TGARLICK@GARLAW.COM

February 7, 2007

Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Re: Tax, Accounting and Financial Associates, Inc.
Cottrell Accounting, Inc.
Our File No: 1363.001

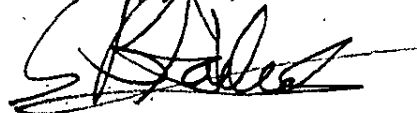
Dear Sir or Madam:

Enclosed herewith please find two sets of Articles of Amendment to Articles of Incorporation, one set for each of the above-referenced entities. In order to facilitate a business transfer, please file these two sets of Articles as follows:

1. Tax, Accounting and Financial Associates, Inc. should be filed first changing its name to LWY Associates, Inc.
2. Cottrell Accounting, Inc. should then be filed changing its name to Tax, Accounting and Financial Associates, Inc., which name would now be available.

Attached to each set of Amendment is our firm's check in the amount of \$35.00 which represents the required filing fee. If you have any questions or need additional information, please feel free to contact me or my assistant, Judy Watkevich.

Very truly yours,



Thomas B. Garlick

TBG/jpw
Enclosures

ARTICLES OF AMENDMENT TO
ARTICLES OF INCORPORATION
OF
COTTRELL ACCOUNTING, INC.

FILED
07 FEB -9 AM 11:07
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

COTTRELL ACCOUNTING, INC., a Florida corporation, organized and existing under the laws of the State of Florida, hereby certifies as follows:

Pursuant to written action of Shareholders and Directors of the Corporation, in lieu of a special meeting, the following resolution was adopted on JAN 18, 2007, amending the Articles of Incorporation:

RESOLVED, that Article I of the Articles of Incorporation filed with the Secretary of State of Florida be amended as hereinafter set forth:

“Effective February 1, 2007, the name of this Corporation is **TAX, ACCOUNTING AND FINANCIAL ASSOCIATES, INC.**”

WHEREUPON, at Naples, Florida, this 18 day of January, 2007, the Corporation has caused its President to execute these Articles of Amendment to Articles of Incorporation so that on the filing hereof, the Articles of Incorporation shall be deemed amended accordingly.

COTTRELL ACCOUNTING, INC., a Florida corporation

By: [Signature]
Benjamin J. Cottrell, President