## Florida Department of State

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## Articles of Amendment to Articles of Incorporation Of Pando Accounting Service & Associates Inc

Pursuant to the provisions of sections 607.1006, Florida Statutes, this corporation adopts the following articles of amendments to its articles of incorporation:

FIRST: Amendment(s) adopted

ARTICLE I: Corporate Name

Delete: Pando Accounting Service & Associates Inc

6135 NW 167 Street

Suite E-8

Miami Lakes, FL 33015

Add: Navia Tax Firm Inc.

6135 NW 167 Street

Suite E-8

Miami Lakes, FL 33015

SECOND: The date of each amendment's adoption: May 10, 2010

THIRD: The amendment(s) was/were adopted by the shareholders. The number of votes cast for the amendment(s) was/were sufficient for approval.

Signed this 10th day of May, 2010.

Patricia Navia

President

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