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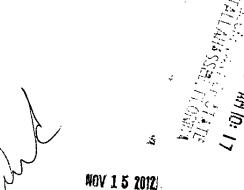
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TRANSMITTAL LETTER

BEST QUICK TAX RETURNS, INC 320 S. BUMBY AVE. SUITE 10 ORLANDO,FL 32803

I am enclosing a check of \$ 35 dollars, please send me a stamped copy of the articles.

Thank you

ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF

HANDY SALES, INC P12000077002

Pursuant to the provisions of Section 607-1006, Florida Statutes, this Florida profit corporation adopts the following articles of amendment to its articles of incorporation:

FIRST: Amendment(s) adopted: (indicate article number (s) being amended, added, or deleted)

ARTICLE V

The name and Florida Street address of the registered agent is:

GIUSEPPINA C LOMONACO 8524 NW 61 ST MIAMI, FL 33166

DELETE

DOMINGO CARRARA 10710 NW 6TH ST SUITE 308 MIAMI, FL 33178

ADD

ARTICLE VII

The initial officers(s) and/or director(s) of the corporation is/are:

Title P

GIUSEPPINA C LO MONACO 8524 NW 61 ST MIAMI, FL 33166

DELETE

Title: P

DOMINGO CARRARA 10710 NW 6TH ST SUITE 308 MIAMI, FL 33178

ADD

Title: VP

ISABEL MEDINA 11371 NW 83 WAY MIAMI, FL 33178

STAY

SECOND: If an amendment provides for an exchange, reclassification or cancellation of shares, provisions for implementing the amendment if not contained in the amendment itself, follows:	
NONE	
THIRD: The date of each amendment's adoption: SEPTEMBER 11 TH , 2012 RETROACTIVE	
FOURTH: Adoption of Amendment (s) (CHECK ONE)	
The amendment(s) was/were approved by the shareholders. The number of votes for the amendment(s) was/were sufficient for approval. The amendment(s) was/were approved by the shareholders through voting groups following statement must be separately provided for each voting group entitled to vote separately or amendment(s):	The
"The number of votes cast for the amendment(s) was/were sufficient for approval by"	ė
voting group The amendment(s) was/were adopted by the incorporators without shareholder act and shareholder action and shareholder action was not required.	ion
Signature: X	·
(By the Chairman of Vice Chairman of the Board of Directors, President or other officer adopted by the shareholders) OR (By a director if adopted by the directors) OR	if
(By an incorporator if adopted by the incorporators)	
Title P Domingo Carrara	
Typed or printed name PRESIDENT	· :
Title	

as