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COVER LETTER

TO: Amendment Section

Division of Corporations
SUBJECT: JP INSUNANCE + ACCOUNTING SERVICES, INC. (Name of Corporation)
DOCUMENT NUMBER: <u>P93000019338</u>
The enclosed Articles of Amendment and fee are submitted for filing.
Please return all correspondence concerning this matter to the following:
JOAQUIN PECEA (Name of Contact Person)
(Name of Contact Person)
JP ACCOUNTING + TAYES SERVICES, INC (Firm/Company)
9766 CONAL WAY # 3
MIAMI, FC 33 165 (City/State and Zip Code)
For further information concerning this matter, please call:
TOAWIN PENEA at (305) 220-2800 (Name of Contact Person) (Area Code & Daytime Telephone Number
(Name of Contact Person) (Area Code & Daytime Telephone Number
Enclosed is a check for the following amount: \$35.00 Filing Fee
Mailing Address: Street Address:
Amendment Section Amendment Section
Division of Corporations Division of Corporations
P.O. Box 6327 Clifton Building
Tallahassee, Fl 32314 2661 Executive Center Circle

Tallahassee, Fl 32301

ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION

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PURSUANT TO SECTION 607.1006, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION ADOPTED THE FOLLOWING ARTICLES TO AMEND TO ITS ARTICLES OF INCORPORATION.

THE NAME OF THE CORPORATION IS:

J.P. INSURANCE A ACCOUNTING SERVICES, INC.

AMENDMENT ARTICLE I

THE NAME OF THE CORPORATION IS CHANGED TO:

J.P. ACCOUNTING & TAXES SERVICES, INC.

THIS ARTICLE OF AMENDMENT WAS ADOPTED ON THE $1^{S\ T}$ DAY OF JANUARY, 2007. THE CORPORATION HAS ONLY ONE GROUP OF VOTING STOCK. THIS AMENDMENT WAS APPROVED BY THE SHAREHOLDERS, THE NUMBER OF VOTES CAST FOR AMENDMENT WAS SUFFICIENT FOR APPROVAL.

J.P. ACCOUNTING WATAYES SERVICES, INC

CORPORATION NAME

JOBOUIN PEREA - PRESIDENT

PRINT NAME AND TITLE