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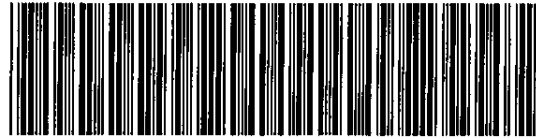
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FILED
07 FEB -9 AM 11:05
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF AMENDMENT TO
ARTICLES OF INCORPORATION
OF
TAX, ACCOUNTING AND FINANCIAL ASSOCIATES, INC.**

FILED
07 FEB -9 AM 11:04
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

TAX, ACCOUNTING AND FINANCIAL ASSOCIATES, 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 **LWY
ASSOCIATES, INC.**”

WHEREUPON, at Naples, Florida, this 18th 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.

**TAX, ACCOUNTING AND FINANCIAL
ASSOCIATES, INC.**, a Florida corporation

By: _____

Thomas Wanderon, President