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**BASIC AMENDMENT**

**IRA SILVER, C.P.A., P.A.**

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ARTICLES OF AMENDMENT  
TO  
ARTICLES OF INCORPORATION  
OF  
IRA SILVER, C.P.A., P.A.

Document No.: P95000023411

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 adopted: Article I of the Articles of Incorporation is amended to reflect the change of the name of the corporation to: Silver & Associates, P.A.

**SECOND:** The date of such amendment is April 18, 2002.

**THIRD:** Adoption of Amendment:

The amendment was approved by the shareholders. The number of votes cast for the amendment was sufficient for approval.

Signed this 18<sup>th</sup> day of April, 2002.

Signature: \_\_\_\_\_

(By the Chairman or Vice Chairman of the Board of Directors, President or other Officer, if adopted by the shareholders)

OR

(By a director if adopted by the directors)

OR

(By an incorporator if adopted by the incorporators)

By: Ira Silver, President

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