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TRANSMITTAL LETTER

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
01 APR 23 AM 8:27

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32301

EFFECTIVE DATE
5/6/61

600004044236--4
-04/23/01--01117--004
*****35.00 *****35.00

SUBJECT: Articles of Amend
Financial Tax Strategies, Inc.

I enclose an original and -0- copy(ies) of the Articles of
Amendment for the above corporation and a check in the amount of
\$35.00.

SIGNED: Charles Howell, V-President

From:

FINANCIAL TAX STRATEGIES, INC.
Name

161 W. ROBERTSON STREET
Address

BRANDON FL 33511
City State Zip

813-654-7766
Telephone Number

Charles Howell gave Authorization
to correct the date of adoption.
5/3 / JB

N/C

V. SHEPARD MAY 3 - 2000

**ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF**

Financial Tax Strategies, Inc.

FILED
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EFFECTIVE DATE
5/1/01

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 I (amended) - The corporation has elected to change the Corporate name from Financial Tax Strategies, Inc to LedgerTax & Accounting, Inc. effective May 1, 2001.

SECOND: If an amendment provides for an exchange, reclassification or cancellation for issued shares, provisions for implementing the amendment if not contained in the amendment itself, are as follows:

THIRD: The date of each amendment's adoption: April, 17, 2001
effective May 1, 2001

FOURTH: Adoption of Amendment(s) (CHECK ONE)

☒ The amendment(s) was/were approved by the shareholders. The number of votes cast for the amendment(s) was/were sufficient for approval.

☐ The amendment(s) was/were approved by the shareholders through voting groups. *The following statement must be separately provided for each voting group entitled to vote separately on the amendment(s):*

"The number of votes cast for the amendment(s) was/were sufficient for approval by _____."
voting group

☐ The amendment(s) was/were adopted by the board of directors without shareholder action and shareholder action was not required.

☐ The amendment(s) was/were adopted by the incorporators without shareholder action and shareholder action was not required.

Signed this 17 day of April, 2001.

Signature Charles I. Holwell
(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)

Charles I. Holwell

Typed or printed name

Vice-President

Title