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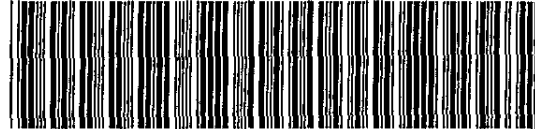
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TRANSMITTAL LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: Awerbach, Murphy & Cohn, P.A.

DOCUMENT NUMBER: _____

The enclosed *Articles of Amendment* and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Robin Izzo

(Name of Person)

Awerbach & Cohn, P.A.

(Name of Firm/ Company)

2600 McCormick Drive, Suite 235

(Address)

Clearwater, FL 33759

(City/ State/ and Zip Code)

For further information concerning this matter, please call:

Robin Izzo

(Name of Person)

at (727) 725-3227

(Area Code & Daytime Telephone Number)

Enclosed is a check for the following amount:

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Mailing Address

Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Street Address

Amendment Section
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

**ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
AWERBACH, MURPHY & COHN, P.A.**

FILED
04 MAY 28 PM 2 58
SECRETARY
TALLAHASSEE

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: Article 1 is hereby amended as follows:

The name of the corporation is: Awerbach & Cohn, P.A.

SECOND: The date of the Amendment's adoption: April 2, 2004

THIRD: The Amendment was approved by the shareholders. The number of votes cast by the Shareholders for the Amendment was sufficient for approval.

Signed this 2nd day of April, 2004



Martin S. Awerbach, President