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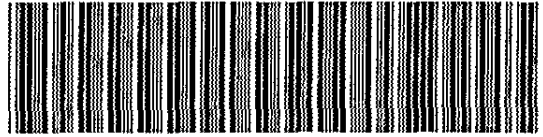
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

N/C

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Thornton & Torrence, P. A.
Attorneys at Law

RONALD G. THORNTON
ALFRED W. TORRENCE, JR.

ACCREDITED ESTATE PLANNERS
BY NATIONAL ASSOCIATION OF ESTATE PLANNERS

6645 RIDGE ROAD
PORT RICHEY, FL 34668
Phone: 727-845-6224
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E-mail: TTPR34668@CS.COM

December 20, 2002

Secretary of State
Division of Corporations
Corporate Records Bureau
P. O. Box 6327
Tallahassee, FL 32314

Re: Articles of Amendment - Thomas L. Kehoe, C.P.A., P.A.

Dear Sir:

Enclosed is an original and duplicate copy of the Articles of Amendment for the above corporation.

Please endorse your approval of the Amendment on the duplicate copy and return it to the attention of the undersigned.

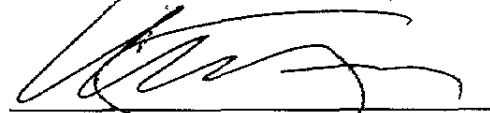
A check in the amount of \$35.00 is enclosed to cover the cost of same.

If you find any problems with the enclosed documents, please contact the undersigned by telephone rather than returning the same.

Thank you for your attention to this matter.

Yours truly,

THORNTON & TORRENCE, P.A.



Alfred W. Torrence, Jr., Esquire

AWT:ng
Enclosure

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF AMENDMENT

OF

Thomas L. Kehoe, C.P.A., P.A.

The undersigned Corporation, in accordance with the Florida General Corporation Act and its Bylaws, hereby adopts the following Articles of Amendment:

AMENDMENT

Article I of this Corporation's Articles of Incorporation is hereby amended (the "Amendment") in its entirety so as to read, after Amendment, as follows:

"ARTICLE I: NAME AND ADDRESS

The name of the Corporation shall be: **Kehoe & DeWeerd, C.P.A., P.A.**"

The Amendment was adopted and approved by the consent of all the Directors and Shareholders of the Corporation pursuant to 607.1003 Florida Statutes on December 20, 2002.

The Amendment shall become effective upon filing with the Florida Secretary of State.

IN WITNESS WHEREOF, the undersigned has executed and signed these Articles of Amendment on behalf of the Corporation this 20th day of December, 2002.

Thomas L. Kehoe, C.P.A., P.A.

By: Thomas L. Kehoe
Thomas L. Kehoe, President