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KIRKLAND, RUSS, MURPHY & TAPP, P.A.

**ARTICLES OF AMENDMENT TO  
ARTICLES OF INCORPORATION**

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Pursuant to section 607.1006 of the Florida Business Corporation Act, Kirkland, Russ, Murphy & Tapp, P.A., a Florida professional corporation, adopts these Articles of Amendment to Articles of Incorporation:

**FIRST:** The name of the professional corporation is Kirkland, Russ, Murphy & Tapp, P.A.

**SECOND:** Article I of the professional corporation's Articles of Incorporation is amended in its entirety to read as follows:

**ARTICLE I. NAME**

The name of the corporation is: Valuation Realization, P.A.

**THIRD:** The foregoing amendment of the professional corporation's Articles of Incorporation was adopted and approved as of January 1, 2012, by joint written consent of all of the members of the Board of Directors and all the shareholders of the corporation, which is sufficient for approval of the foregoing amendment.

**FOURTH:** The foregoing amendment will become effective upon the filing of these Articles of Amendment with the Florida Department of State.

**DATED:** January 1, 2012.

KIRKLAND, RUSS, MURPHY & TAPP, P.A.

By:

  
William G. Tapp, President

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