

Filing Fee \$50.00

ID Number: 542047



**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS**

Office of the Secretary of State  
Corporations Division  
148 W. River Street  
Providence, Rhode Island 02904-2615

2015 MAY -6 AM 10:36  
SECRETARY OF STATE  
CORPORATIONS DIV

**BUSINESS CORPORATION**

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

Pursuant to the provisions of Section 7-1.2-905 of the General Laws of Rhode Island, 1956, as amended, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

1. The name of the corporation is Top CPA, Inc.
2. The shareholders of the corporation (or, where no shares have been issued, the board of directors of the corporation) on May 6, 2015, in the manner prescribed by Chapter 7-1.2 of the General Laws, 1956, as amended, adopted the following amendment(s) to the Articles of Incorporation:

**[Insert Amendment(s)]**

*(If additional space is required, please list on separate attachment)*

The Name of the company has been changed  
to Barrows & Co., Inc.

---

---

---

---

---

---

---

---

---

---

3. As required by Section 7-1.2-105 of the General Laws, the corporation has paid all fees and taxes.
4. These Articles of Amendment shall be effective upon filing unless a specified date is provided which shall be no later than the 90<sup>th</sup> day after the date of this filing \_\_\_\_\_

Under penalty of perjury, I declare and affirm that I have examined these Articles of Amendment, including any accompanying attachments, and that all statements contained herein are true and correct.

Date: 5/6/15 **FILED**

MAY 06 2015

BY 248304

A. A. 10:36 A.M.

Signature of Authorized Officer of the Corporation

James R Barrows

Type or Print Name of Authorized Officer



State of Rhode Island and Providence Plantations  
**Department of State | Office of the Secretary of State**  
**Nellie M. Gorbea**, *Secretary of State*

I, NELLIE M. GORBEA, Secretary of State of the State of Rhode Island  
and Providence Plantations, hereby certify that this document, duly executed in  
accordance with the provisions of Title 7 of the General Laws of Rhode Island, as  
amended, has been filed in this office on this day:

A handwritten signature in blue ink, appearing to read "Nellie M. Gorbea". The signature is fluid and cursive, written in a professional style.

Nellie M. Gorbea  
*Secretary of State*

