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PLEASE READ ALL INSTRUCTIONS BEFORE COMPLETING THIS FORM.

<b>CORPORATION REINSTATEMENT</b>		 <b>FLORIDA DEPARTMENT OF STATE Secretary of State DIVISION OF CORPORATIONS</b>	
<b>DOCUMENT # P02000075658</b>			
<b>1. Corporation Name</b>  VIRTUAL CARD SERVICES, INC.			
<b>2. Principal Office Address</b> 6363 OVERSEAS HIGHWAY #4  Suite, Apt. #, etc.		<b>3. Mailing Office Address</b> 8080 DAGGET STREET  Suite, Apt. #, etc. SUITE 220	
<b>City &amp; State</b> MARATHON, FL		<b>City &amp; State</b> SAN DIEGO, CA	
<b>Zip</b> 33050	<b>Country</b> USA	<b>Zip</b> 92111	<b>Country</b> USA

FILED

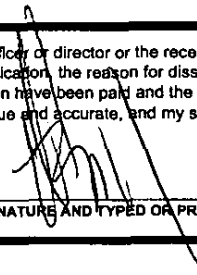
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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

REINSTATEMENT 04-06

<b>4. Date Incorporated or Qualified To Do Business in Florida</b> 07/11/2002	
<b>5. FEI Number</b> 55-0786317	<input type="checkbox"/> Applied For <input type="checkbox"/> Not Applicable
<b>6. CERTIFICATE OF STATUS DESIRED</b> <input checked="" type="checkbox"/> <b>\$8.75 Additional Fee required for a Certificate of Status</b>	

<b>7. Name and Address of Current Registered Agent</b>	
<b>Name</b> ROBERT BAILEY	
<b>Street Address (P.O. Box Number is Not Acceptable)</b> 146 AIRSTREAM LANE	
<b>Suite, Apt. #, Etc.</b> 500073994005 05/04/06--01022--022 **458.75	
<b>City</b> TAVERNIER	<b>State</b> FL
<b>Zip Code</b> 33070	

<b>8. I, being appointed the registered agent of the above named corporation, am familiar with and accept the obligations of section 607.0505 or 617.0503, F.S.</b>			
<b>Signature of Registered Agent</b>		<b>Date</b> 03/17/06	
REGISTERED AGENT MUST SIGN			
<b>9. Names and Street Addresses of Each Officer and/or Director (Florida nonprofit corporations must list at least 3 directors)</b>			
<b>Titles</b>	<b>Name of Officers and/or Directors</b>	<b>Street Address of Each Officer and/or Director</b>	<b>City / State / Zip</b>
Vice President	ROBERT BAILEY	146 AIRSTREAM LANE	TAVERNIER, FL 33070
President	FRED GLUCKMAN	2158 BALBOA AVENUE	DEL MAR, CA 92014
<b>10. I certify that I am an officer or director or the receiver or trustee empowered to execute this application as provided for in chapter 607 or 617, F.S. I further certify that when filing this reinstatement application, the reason for dissolution has been eliminated, the corporate name satisfies the requirements of section 607.0401 or 617.0401, F.S., that all fees owed by the corporation have been paid and the names of individuals listed on this form do not qualify for an exemption contained in Chapter 119, F.S. The information indicated on this application is true and accurate, and my signature shall have the same legal effect as if made under oath.</b>			
<b>SIGNATURE:</b> 		<b>Date</b> 03/17/06	<b>Daytime Phone #</b> 858-654-4924
SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING OFFICER OR DIRECTOR			

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**Virtual Card Services, Inc.**

8080 Bagget Street, Suite 220  
San Diego, CA 92111

858-654-4924

March 17, 2006

Florida Department of State  
Secretary of State  
Division of Corporation  
P. O. Box 6327  
Tallahassee, FL 32314

RE: Corporation Reinstatement

Dear Sir or Madam:

This is to certify that Virtual Card Services, Inc. did not receive Annual Report forms for the year 2004, 2005 and 2006. We hereby request that all penalties be waived. Enclosed please find check #5836 in the amount of \$458.75 representing the Annual Report Fees of \$150.00 for each year plus \$8.75 for a Certificate of Status.

Sincerely,



Robert Bailey  
Vice President