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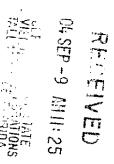
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Examiner's Initials



September 9, 2004

LAZARUS

SUBJECT: MARENCO INCOME TAX & ACCOUNTING SERVICES INC

Ref. Number: W04000033788

We have received your document for MARENCO INCOME TAX & ACCOUNTING SERVICES INC and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

Please list only one registered agent in article IV.,

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6931.

Becky McKnight Document Specialist New Filings Section

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Letter Number: 504A00054010

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ARTICLES OF INCORPORATION

The Undersigned incorporate (s), for the purpose of forming a corporation under the Florida Business Corporation Act. Hereby adopt(s) the following Articles of Incorporation.

Article I - Name

The name of the corporation shall be:

Marenco Income Tax & Accounting Services Inc

Article II - Principal Office

The principal place of business and mailing of this corporation shall be:

1550 S.W. 1th Street Suite 12 Miami, Fl. 33135

Article III - Shares

The Numbers of Shares of stock that this corporation is authorized to have outstanding at any one time is:

100 Shares

Article IV - Initial Registered Agent and Street Address

The name and address of the initial registered agent is:

Ricardo J. Marenco 6381 West 24 Ct. Bld 2 # 105 Miami, Fl. 33016

Article V - Incorporator

The name and street address of the incorporator to these Article of Incorporation is:

Ricardo J. Marenco 6381 West 24 Ct. Bld 2 # 105 Miami, Fl. 33016 President

The undersigned incorporator has executed these Articles of Incorporation this Q7th days of September 2004.

Signature

Article VI - Director (s)

The name and street address(es) of the director(s) to these Articles of Incorporation is (are):

Ricardo J. Marenco President

6381 West 24 Ct. Bld 2 # 105

Miami, Fl. 33016

Marjorie R. Medal Vice-President

6381 West 24 Ct. Bld 2 # 105 Miami, Fl. 33016

Article V - Incorporator

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT /REGISTERED OFFICE

Having been name as Registered Agent and to accept service of process for the above stated corporation at place designated in this certificate, I hereby accept the appointment as Registered Agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes related to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as Registered Agent.

Registered Agent Signature

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