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Short Form Return of Organization Exempt From Income Tax

2012

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000
at the end of the year may use this form
► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2012 calendar year, or tax year beginning

06/01, 2012, and ending

05/31, 2013

B Check if applicable

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

MARCUM FOUNDATION, INC.
C/O SHAUN BLOGG, CPA
Number and street (or P O box, if mail is not delivered to street address)
1 SE 3RD AVENUE, 10TH FLOOR
City or town, state or country, and ZIP + 4
MIAMI, FL 33131

D Employer identification number

20-3081932

E Telephone number

(305) 377-4228

F Group Exemption
Number ►

G Accounting Method

 Cash Accrual Other (specify) ►
H Check ► if the organization is not

required to attach Schedule B

(Form 990, 990-EZ, or 990-PF)

I Website: ► WWW.RACHLINFOUNDATION.ORG

Tax-exempt status

(check only one) -

 501(c)(3) 501(c)() ◀ (insert no) 4947(a)(1) or 527

K Check ► if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II,

line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 49,887.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I X

1	Contributions, gifts, grants, and similar amounts received	1	49,887.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
b	Less cost or other basis and sales expenses	5b	0
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Gaming and fundraising events	6d	
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c	Less direct expenses from gaming and fundraising events	6c	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	7c	
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less cost of goods sold	7b	0
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ►	9	49,887.
10	Grants and similar amounts paid (list in Schedule O)	10	29,284.
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O)	16	
17	Total expenses. Add lines 10 through 16 ►	17	29,284.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	20,603.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	90,217.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	110,820.

For Paperwork Reduction Act Notice, see the separate instructions

Form 990-EZ (2012)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V <input checked="" type="checkbox"/>		
	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	X
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	
a Initiation fees and capital contributions included on line 9	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____	40b	X
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40c	
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	40d	
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization	40e	X
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		
41 List the states with which a copy of this return is filed ► FL		
42a The organization's books are in care of ► DONALD J. BUTLER, CPA Telephone no ► 305-995-9600 Located at ► 1 SE 3RD AVENUE, 10TH FLOOR MIAMI, FL ZIP + 4 ► 33131		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ► _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	X
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country ► _____	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43	43	
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions).	45b	X

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b	If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"		

(a) Name and title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f	Total number of other employees paid over \$100,000	►
51	Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"	

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d	Total number of independent contractors each receiving over \$100,000	►
52	Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.	► <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. The signature of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	► Signature of officer	Date
	► Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Donald Butler	7/25/13			P00541422
	Firm's name ► MARCUM, LLP		Firm's EIN ► 11-1986323		

Firm's address ► ONE SE THIRD AVENUE, 10TH FLOOR
MIAMI, FL 33131

Phone no 305-995-9600

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

Form 990-EZ (2012)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ ► See separate instructions

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization MARCUM FOUNDATION, INC.

C/O SHAUN BLOGG, CPA

Employer identification number

20-3081932

Part I. Reason for Public Charity Status (All organizations must complete this part) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II)
 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)
 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II)
 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III)
 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h
 a Type I b Type II c Type III-Fункционально интегрирован d Type III-Non-functionally integrated
 e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
 f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
 g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 (ii) A family member of a person described in (i) above?
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?
 h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of monetary support	
			Yes	No	Yes	No	Yes	No		
(A)										
(B)										
(C)										
(D)										
(E)										
Total										

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2012

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	96,933	108,346	88,236	73,374	49,887	416,776
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total Add lines 1 through 3	96,933	108,346	88,236	73,374	49,887	416,776
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 Public support Subtract line 5 from line 4						416,776

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	96,933	108,346	88,236	73,374	49,887	416,776
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0
11 Total support Add lines 7 through 10						416,776
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	100.00 %
16a 33 1/3% support test - 2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II
 If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support (Add lines 9, 10c, 11, and 12)						
14 First five years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests - 2012. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
b 33 1/3% support tests - 2011 If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
20 Private foundation If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	► <input type="checkbox"/>	

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12. Also complete this part for any additional information (See instructions)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization MARCUM FOUNDATION, INC.
C/O SHAUN BLOGG, CPA

Employer identification number
20-3081932

ATTACHMENT 1

FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
CASH	90,217.	110,820.
TOTALS	<u>90,217.</u>	<u>110,820.</u>

ATTACHMENT 2

FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE PRIMARY PURPOSE OF THE FOUNDATION IS TO GENERATE AND PROVIDE FUNDS TO QUALIFIED ORGANIZATIONS, WHO ARE TAX EXEMPT UNDER 501(C) (3) OF THE INTERNAL REVENUE CODE.

ATTACHMENT 3

FORM 990EZ, PART V - EXPLANATION FOR SIGNIFICANT CHANGES MADE TO ORGANIZING DOCUMENTS

THE ARTICLES OF AMENDMENT TO THE ARTICLES OF INCORPORATION OF RACHLIN FOUNDATION, INC. WHCH CHANGED ITS NAME TO MARCUM FOUNDATION, INC. WERE FILED ON SEPTEMBER 7, 2012.

FORM 990EZ, PART I - GRANTS AND SIMILAR AMOUNTS P

IN EXCESS OF \$5000

RECIPIENT NAME AND ADDRESS

GRANTS PAID

AND

FOUNDATION STATUS OF RECIPIENT

ATTACHMENT 4RELATIONSHIP TO SUBSTANTIAL CONTRIBUTORANDFOUNDATION STATUS OF RECIPIENT

NONE

501 (C) (3)

CHARITABLE PURPOSES

PURPOSE OF GRANT OR CONTRIBUTION

TOTAL CONTRIBUTIONS PAID10,000

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u>	<u>REPORTABLE COMPENSATION (FORM W-2 / 1099-MISC)</u>	<u>HEALTH BENEFITS, CONTRIBUTION TO EMPLOYEE BENEFIT PLANS AND DEFERRED COMPENSATION</u>	<u>ESTIMATED AMOUNT OF OTHER COMPENSATION</u>
SHAUN BLOGG 1 SE 3RD AVENUE, 10TH FLOOR MIAMI, FL 33131	PRESIDENT 1.00	0	0	0
DONALD J. BUTLER 1 SE 3RD AVENUE, 10TH FLOOR MIAMI, FL 33131	TREASURER 1.00	0	0	0
ILYSSA BLUM 1 SE 3RD AVENUE, 10TH FLOOR MIAMI, FL 33131	SECRETARY 1.00	0	0	0
MICHAEL NOVAK 1 SE 3RD AVENUE, 10TH FLOOR MIAMI, FL 33131	VICE PRESIDENT 1.00	0	0	0
MARC BRESLOW 1 SE 3RD AVENUE, 10TH FLOOR MIAMI, FL 33131	VICE PRESIDENT 1.00	0	0	0
	GRAND TOTALS	0	0	0



September 7, 2012

FLORIDA DEPARTMENT OF STATE
Division of Corporations

MARCUM FOUNDATION, INC.
ONE SE THIRD AVE, 10TH FLOOR
MIAMI, FL 33131

Re: Document Number N05000006068

The Articles of Amendment to the Articles of Incorporation of RACHLIN FOUNDATION, INC. which changed its name to MARCUM FOUNDATION, INC., a Florida corporation, were filed on September 7, 2012.

This document was electronically received and filed under FAX audit number H12000221254.

Should you have any questions regarding this matter, please telephone (850) 245-6050, the Amendment Filing Section

Annette Ramsey
Regulatory Specialist II
Division of Corporations

Letter Number: 212A00022640

Articles of Amendment
to
Articles of Incorporation
of

RACHLIN FOUNDATION, INC.

(Name of Corporation as currently filed with the Florida Dept. of State)

N005000006068

(Document Number of Corporation (if known))

Pursuant to the provisions of section 617.1006, Florida Statute, this *Florida Not For Profit Corporation* adopts the following amendment(s) to its Articles of Incorporation:

A. If amending name, enter the new name of the corporation:

MARCUM FOUNDATION, INC.

The new

name must be distinguishable and contain the word "corporation" or "incorporated" or the abbreviation "Corp." or "Inc." "Company" or "Co." may not be used in the name.

B. Enter new principal office address, if applicable:

*(Principal office address **MUST BE A STREET ADDRESS**)*

D. If amending the registered agent and/or registered office address in Florida, enter the name of the new registered agent and/or the new registered office address:

Name of New Registered Agent: SHAUN BLOGG

525 OKEECHOBEE BLVD, STE 750

(Florida street address)

New Registered Office Address:

WEST PALM BEACH, Florida 33401

(City)

(Zip Code)

New Registered Agent's Signature, If changing Registered Agent:

I hereby accept the appointment as registered agent. I am familiar with and accept the obligations of the position.

Signature of New Registered Agent, If changing

If amending the Officers and/or Directors, enter the title and name of each officer/director being removed and title, name, and address of each Officer and/or Director being added.

(Attach additional sheets if necessary)

Please note the officer/director title by the first letter of the office title:

P = President; V= Vice President; T= Treasurer; S= Secretary, D= Director; TR= Trustee; C = Chairman or Clerk; CEO = Chief Executive Officer; CFO = Chief Financial Officer. If an officer/director holds more than one title, list the first letter of each office held. President, Treasurer, Director would be PTD

Changes should be noted in the following manner. Currently John Doe is listed as the PTD and Mike Jones is listed as the V. There is a change, Mike Jones leaves the corporation, Sally Smith is named the V and S. These should be noted as John Doe, PT as a Change, Mike Jones, V as Remove, and Sally Smith, SV as an Add.

Example:

<input checked="" type="checkbox"/> Change	PT	John Doe
<input checked="" type="checkbox"/> Remove	V	Mike Jones
<input checked="" type="checkbox"/> Add	SV	Sally Smith

Type of Action (Check One)	Title	Name	Address
1) <input type="checkbox"/> Change	DP	LAWRENCE H. BLUM	1 SE 3RD AVE 10TH FLOOR MIAMI, FL 33131
<input type="checkbox"/> Add			
<input checked="" type="checkbox"/> Remove			
2) <input type="checkbox"/> Change	DST	MARC K. POWERS	1 SE 3RD AVE 10TH FLOOR MIAMI, FL 33131
<input type="checkbox"/> Add			
<input checked="" type="checkbox"/> Remove			
3) <input checked="" type="checkbox"/> Change	TD	DONALD J. BUTLER	1 SE 3RD AVE 10TH FLOOR MIAMI, FL 33131
<input type="checkbox"/> Add			
<input type="checkbox"/> Remove			
4) <input type="checkbox"/> Change	D	RAY SALLER	1 SE 3RD AVE 10TH FLOOR MIAMI, FL 33131
<input type="checkbox"/> Add			
<input checked="" type="checkbox"/> Remove			
5) <input type="checkbox"/> Change	PD	SHAUN BLOGG	525 OKEECHOBEE BLVD SUITE 750 WEST PALM BEACH, FL 33401
<input checked="" type="checkbox"/> Add			
<input type="checkbox"/> Remove			
6) <input type="checkbox"/> Change	VD	MICHAEL NOVAK	1 SE 3RD AVE 10TH FLOOR MIAMI, FL 33131
<input checked="" type="checkbox"/> Add			
<input type="checkbox"/> Remove			

If amending the Officers and/or Directors, enter the title and name of each officer/director being removed and title, name, and address of each Officer and/or Director being added:

(Attach additional sheets, if necessary)

Please note the officer/director title by the first letter of the office title:

P = President; V = Vice President; T = Treasurer; S = Secretary; D = Director; TR = Trustee; C = Chairman or Clerk; CEO = Chief Executive Officer; CFO = Chief Financial Officer. If an officer/director holds more than one title, list the first letter of each office held. President, Treasurer, Director would be PTD

Changes should be noted in the following manner. Currently John Doe is listed as the PTD and Mike Jones is listed as the V. There is a change, Mike Jones leaves the corporation. Sally Smith is named the V and S. These should be noted as John Doe, PT as a Change, Mike Jones, V as Remove, and Sally Smith, SV as an Add.

Example:

X Change	PT	John Doe
X Remove	V	Mike Jones
X Add	SV	Sally Smith

Type of Action (Check One)	Title	Name	Address
1) <input type="checkbox"/> Change <input checked="" type="checkbox"/> Add <input type="checkbox"/> Remove	SD	ILYSSA BLUM	450 E. LAS OLAS BLVD 9TH FLOOR FT. LAUDERDALE, FL 33301
2) <input type="checkbox"/> Change <input checked="" type="checkbox"/> Add <input type="checkbox"/> Remove	VD	MARC BRESLOW	1 SE 3RD AVE 10TH FLOOR MIAMI, FL 33131
3) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove			
4) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove			
5) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove			
6) <input type="checkbox"/> Change <input type="checkbox"/> Add <input type="checkbox"/> Remove			

**E. If amending or adding additional Articles, enter change(s) here:
(attach additional sheets, if necessary). (Be specific)**

The date of each amendment(s) adoption: JULY 19, 2012

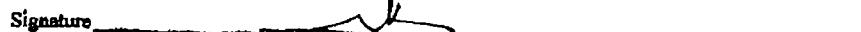
Effective date if applicable: upon filing
(no more than 90 days after amendment file date)

Adoption of Amendment(s) (CHECK ONE)

The amendment(s) was/were adopted by the members and the number of votes cast for the amendment(s) was/were sufficient for approval.

There are no members or members entitled to vote on the amendment(s). The amendment(s) was/were adopted by the board of directors.

Dated: 8/26/2012

Signature 

(By the chairman or vice chairman of the board, president or other officer-if directors have not been selected, by an incorporator - if in the hands of a receiver, trustee, or other court appointed fiduciary by that fiduciary)

Michael H. Novak
(Typed or printed name of person signing)

Vice President
(Title of person signing)