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TRANSMITTAL LETTER

Date: January 4, 2000

Division of Corporations
Department of State
P.O. Box 6327
Tallahassee, FL 32314

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-01/06/00--01050--007
*****70.00 *****70.00

Dear Sir or Madam:

Enclosed please find Articles of Incorporation for **BRES CORPORATION** along with a check in the amount of \$ 70.00 for filing fee and designation of registered agent.

We are enclosing a copy of the ARTICLES and respectfully request that you stamp it and return it to us.

Please mail the REGISTRATION LETTER and stamped copy of ARTICLES to:

Michael D. Pasek
c/o Tax Centers, Inc.
4851 85th Avenue
Pinellas Park, FL 33781

In case of any problems or questions, please contact us by telephone at 727-544-2796 or by fax at 727-546-4869.

Thank you.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1-2-00

ARTICLES OF INCORPORATION

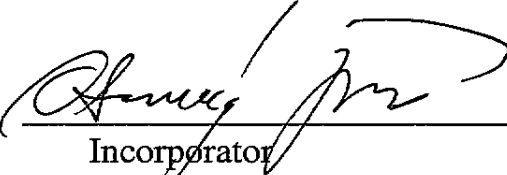
The undersigned subscriber to these Articles of Incorporation is a natural person competent to contract and hereby form a Corporation for profit under Chapter 607 of the Florida Statutes.

1. The name of the corporation is: **BRES CORPORATION**
2. Purpose: The Corporation shall engage in any activity or business permitted under the laws of the United States and of the State of Florida.
3. The principal place of business and mailing address of the corporation is 1735 Brantley Rd., Apt. 710, Fort Myers, FL 33907
4. The corporation shall have the authority to issue 5,000 shares of common stock in one class only, each with a par value of \$ 0.10.
5. The registered agent of the corporation is Jiri Oborny and the registered address is 1735 Brantley Rd., Apt. 710, Fort Myers, FL 33907.
6. The initial Board of Directors shall have one member whose name and address is as follows:
Jiri Oborny, 1735 Brantley Rd., Apt. 710, Fort Myers, FL 33907

The number of directors may be raised or lowered by amendment of the bylaws of the corporation but shall in no case be less than one.

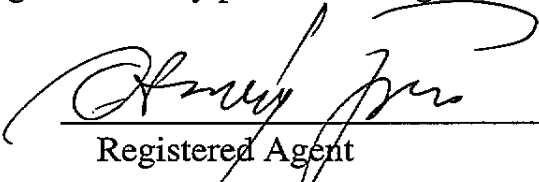
7. The incorporator of this corporation is Jiri Oborny whose address is 1735 Brantley Rd., Apt. 710, Fort Myers, FL 33907

Dated 1/04/2000


Incorporator

Having been named as registered agent and to accept service of process for the above stated corporation at the 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 relating to the proper and complete performance of my duties, and am familiar with and accept the obligations of my position as registered agent.

Dated 1/04/2000


Registered Agent