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Certified Copies	_ Certificates	of Status
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Gary L. Brewer 1753 Lakeview Village Dr Brandon FL 33510

Division of Corporations Department of State Post Office Box 6327 Tallahassee, Florida 32314

Gentlemen:

Enclosed are the Articles of Incorporation for

BERKSHIRE PROPERTIES, INC.

and our check in the amount of \$78.75 for fees as follows:

Filing fees \$35.00 Certified copy 8.75 Registered agent designation 35.00

Please send the acknowledgment and charter number to us in care of our registered agent.

Thank you.

Yours truly,

Incorporator

ARTICLES OF INCORPORATION FOR BERKSHIRE PROPERTIES, INC.

For the purpose of forming a corporation under Florida law, the incorporator hereby adopts the following Articles of Incorporation:

ARTICLE I. NAME

The name of this corporation is BERKSHIRE PROPERTIES, INC.

ARTICLE IL DURATION

The duration of this corporation shall be perpetual.

ARTICLE III. PURPOSE

The purpose of this corporation shall be to buy and sell real estate, and any other lawful business for which a corporation may be incorporated under the Florida General Corporation Act.

ARTICLE IV. CAPITAL STOCK

This corporation is authorized to issue 7,500 shares of a single class of common stock with a par value of ONE DOLLAR (\$1.00).

ARTICLE V. REGISTERED AGENT

The name and street address of the original registered agent for this corporation is

S. L. Stafford c/o The TAXXPERTS Inc. 15951 N. Florida Avenue Lutz, FL 33549

which address is also the initial mailing address of the corporation.

ARTICLE VI. DIRECTORS

This corporation shall have one director, a number which may be changed from time to time according to the By-Laws.

ARTICLE VII. INITIAL DIRECTORS

The name and street address of the initial director of the corporation is:

Gary L. Brewer 1753 Lakeview Village Dr Brandon, FL 33510

ARTICLE VIII. INCORPORATOR

The name and street address of the incorporator is

Gary L. Brewer 1753 Lakeview Village Dr Brandon FL 33510

. She ku	
Signature	
	Signature

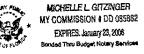
STATE OF FLORIDA COUNTY OF Millsborough

Before me this day personally appeared four L. Bruser, who [] is known to me (or) [Fidentified himself as noted below, to acknowledge the foregoing Articles of Incorporation.

Sworn and subscribed this 19 day of Feb , 2001.

Notary Public, State of Florida

My commission expires:



CERTIFICATE DESIGNATING THE PLACE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, AND NAMING THE AGENT UPON WHOM PROCESS MAY BE SERVED.

Having been named in the Articles of Incorporation for

BERKSHIRE PROPERTIES, INC.

to accept service of process for said corporation at the address indicated below, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

S. L. Stafford c/o The TAXXPERTS Inc. 15951 N. Florida Avenue Lutz, Florida 33549

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Date

Signature