

10/13/2005 12:13

8508 85026

CT CORPORATION SYSTEM

PAGE 01/19

Division of Corporations

Page 1 of 1

F010000001342

Florida Department of State
Division of Corporations
Public Access System

Electronic Filing Cover Sheet

Note: Please print this page and use it as a cover sheet. Type the fax audit number (shown below) on the top and bottom of all pages of the document.

((H05000242912 3)))

Note: DO NOT hit the REFRESH/RELOAD button on your browser from this page. Doing so will generate another cover sheet.

To:

Division of Corporations
Fax Number : (850) 205-0380

From:

Account Name : C T CORPORATION SYSTEM
Account Number : FCA000000023
Phone : (850) 222-1092
Fax Number : (850) 878-5926

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

05 OCT 13 PM 4:35

FILED

RECEIVED

05 OCT 13 AM 8:00

DIVISION OF CORPORATIONS

BASIC AMENDMENT

DHL EXPRESS (USA), INC.

Certificate of Status	0
Certified Copy	0
Page Count	19
Estimated Charge	\$35.00

Electronic Filing Menu

Corporate Filing

Public Access Help

PROFIT CORPORATION
APPLICATION BY FOREIGN PROFIT CORPORATION TO FILE AMENDMENT TO
APPLICATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA
(Pursuant to s. 607.1504, F.S.)

SECTION I
(1-3 MUST BE COMPLETED)

P01000001342

(Document number of corporation (if known))

1. DHL EXPRESS (USA), INC.

(Name of corporation as it appears on the records of the Department of State)

2. DELAWARE

(Incorporated under laws of)

3. 03/09/2001

(Date authorized to do business in Florida)

FILED
05 OCT 13 PM 4:35
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

SECTION II
(4-7 COMPLETE ONLY THE APPLICABLE CHANGES)

4. If the amendment changes the name of the corporation, when was the change effected under the laws of its jurisdiction of incorporation? _____

5. _____
(Name of corporation after the amendment, adding suffix "corporation," "company," or "incorporated," or appropriate abbreviation, if not contained in new name of the corporation)

(If new name is unavailable in Florida, enter alternate corporate name adopted for the purpose of transacting business in Florida)

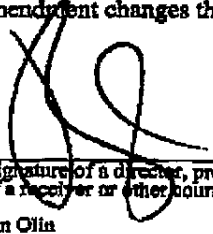
6. If the amendment changes the period of duration, indicate new period of duration.

(New duration)

7. If the amendment changes the jurisdiction of incorporation, indicate new jurisdiction.

Ohio

(New jurisdiction)


(Signature of a director, president or other officer - If in the hands of a receiver or other court appointed fiduciary, by that fiduciary)

Jon Olin

(Typed or printed name of person signing)

7/12/05
(Date)

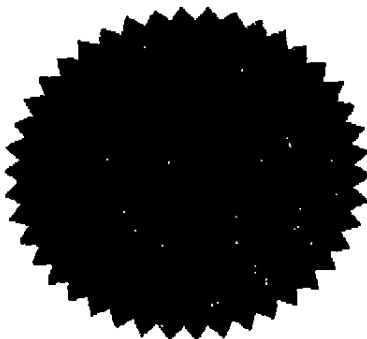
Vice President

(Title of person signing)

1 / 1

**UNITED STATES OF AMERICA
STATE OF OHIO
OFFICE OF THE SECRETARY OF STATE**

I, J. Kenneth Blackwell, do hereby certify that I am the duly elected, qualified and present acting Secretary of State for the State of Ohio, and as such have custody of the records of Ohio and Foreign corporations; that said records show the MERGER of AIRBORNE EXPRESS (OH), INC., an Ohio Corporation, Charter No. 1507506, having its principal location in Columbus, County of Franklin, incorporated on December 20, 2004, merging into DHL EXPRESS (USA)(OH), INC., survivor of said merger, an Ohio Corporation, Charter No. 1507515, and changing its corporate title to: DHL EXPRESS (USA), INC. was filed December 30, 2004. Said Corporation, DHL EXPRESS (USA), INC., an Ohio Corporation, Charter No. 1507515, having its principal location in Columbus, County of Franklin, was incorporated on December 20, 2004, and is currently in GOOD STANDING upon the records of this office.



*Witness my hand and the seal of the
Secretary of State at Columbus, Ohio
this 12th day of October, A.D. 2005.*

J. Kenneth Blackwell
Ohio Secretary of State



NOTICE TO STATES**REORGANIZATION OF DHL EXPRESS (USA), INC.**

ON 12/30/2004, DHL EXPRESS (USA), INC., A DELAWARE CORPORATION (HEREINAFTER THE "COMPANY"), WAS RE-DOMICILED FROM THE STATE OF DELAWARE TO THE STATE OF OHIO. THE TRANSACTION WAS IMPLEMENTED AS FOLLOWS:

1. CREATING AN OHIO COMPANY CALLED "DHL EXPRESS (USA)(OH) INC" ON 12/20/2004 [ATTACHMENT #1];
2. MERGING THE COMPANY WITH AND INTO "DHL EXPRESS (USA)(OH) INC" ON 12/30/2004 [ATTACHMENT #2];
3. DHL EXPRESS (USA)(OH) INC. THEN CHANGED ITS NAME TO: "DHL EXPRESS (USA) INC" ON 01/01/2005 [ATTACHMENT #3].

THE MERGER QUALIFIES AS A REORGANIZATION PURSUANT TO SECTION 368(A)(1)(F) OF THE REVENUE RULING OF THE INTERNAL REVENUE SERVICE (HEREINAFTER "F REORGANIZATION") [ATTACHMENT #4]. THEREFORE, THE FEDERAL EMPLOYER TAX IDENTIFICATION NUMBER (94-3380425) DID NOT CHANGE [ATTACHMENT #5]. ADDITIONALLY, THERE WAS NO CHANGE IN THE COMPANY'S ASSETS, SHAREHOLDERS, MANAGEMENT OR OPERATIONS.

Doc ID: 2005000000

Original Attachment of Stationary Asset CT Corporation System Doc ID: 2005000000 Page 6 of 19	
Asset ID Asset Name Asset Type Asset Location Asset Status Asset Date	Asset ID Asset Name Asset Type Asset Location Asset Status Asset Date

Doc ID: 2005000000

Original Attachment of Stationary Asset CT Corporation System Doc ID: 2005000000 Page 6 of 19	
Asset ID Asset Name Asset Type Asset Location Asset Status Asset Date	Asset ID Asset Name Asset Type Asset Location Asset Status Asset Date

Doc ID: 3 300039440

STATE OF OHIO
CERTIFICATE

Ohio Secretary of State, J. Kenneth McDermott

It is hereby certified that the Secretary of State of Ohio has received the following records for
JAMES J. KENNEDY (JAMES J. KENNY, JR.)
and that said records are hereby being returned to the
JAMES J. KENNEDY (JAMES J. KENNY, JR.)
JAMES J. KENNEDY (JAMES J. KENNY, JR.)

When you have read the full text of the Secretary of State's Certificate, Ohio Statute 1309.01, you may return this certificate to the Secretary of State.

James J. Kennedy
Ohio Secretary of State

Page 1

Doc ID: 3 300039440

STATE OF OHIO
CERTIFICATE

Ohio Secretary of State, J. Kenneth McDermott

It is hereby certified that the Secretary of State of Ohio has received the following records for
JAMES J. KENNEDY (JAMES J. KENNY, JR.)
and that said records are hereby being returned to the
JAMES J. KENNEDY (JAMES J. KENNY, JR.)
JAMES J. KENNEDY (JAMES J. KENNY, JR.)

When you have read the full text of the Secretary of State's Certificate, Ohio Statute 1309.01, you may return this certificate to the Secretary of State.

James J. Kennedy
Ohio Secretary of State

Page 2

Dec 30 - 2019-01-14

[illegible]

Doc ID: ZDAS0091448

[illegible]

Doc ID: 300106202445

1997

Box 10 -> 20100201140

NOTES

ATTACHMENT #2

Doc ID: 20452014

STATE OF OHIO
 DEPARTMENT OF REVENUE
 412 N. HIGH STREET
 COLUMBUS, OH 43261

STATE OF OHIO
 DEPARTMENT OF REVENUE
 412 N. HIGH STREET
 COLUMBUS, OH 43261

STATE OF OHIO

CERTIFICATE

Ohio Secretary of State, J. Kenneth Blackwell

It is hereby certified that the Secretary of State of Ohio has received the following amount for

STATE OF OHIO DEPARTMENT OF REVENUE

and has not received any other amount for the same.

Amount Due:

Amount Due:



Witness my hand and the seal of the Secretary of State of Ohio, this 1st day of January, A.D. 2005.

J. Kenneth Blackwell
 Ohio Secretary of State

Doc ID: 20452014

STATE OF OHIO
 DEPARTMENT OF REVENUE
 412 N. HIGH STREET
 COLUMBUS, OH 43261

STATE OF OHIO
 DEPARTMENT OF REVENUE
 412 N. HIGH STREET
 COLUMBUS, OH 43261

STATE OF OHIO

CERTIFICATE

Ohio Secretary of State, J. Kenneth Blackwell

It is hereby certified that the Secretary of State of Ohio has received the following amount for

STATE OF OHIO DEPARTMENT OF REVENUE

and has not received any other amount for the same.

Amount Due:

Amount Due:



Witness my hand and the seal of the Secretary of State of Ohio, this 1st day of January, A.D. 2005.

J. Kenneth Blackwell
 Ohio Secretary of State

DocId: 304158261474

26. Source of Party Interest
The above information either resulting directly or indirectly from this survey, including but not limited to any of the foregoing, shall be held in confidence.

Date

Print Name of the Party Representative

THE KATZ GROUPING, CONT'D.

The number of people in the same group, in the same family, and in the same household, is shown in the following table:

The number of students who completed the study within 17 months of starting college (year) for the first time is shown in the following table. The number of students who dropped out of the study is shown in parentheses. The number of students who dropped out of the study is shown in parentheses.

24. **EXPLAIN** how the following is a logical conclusion:
a. The local newspaper reported that during the night of June 10th, 1999, a man was seen running away from a police officer who was chasing him. The man was seen running away from the police officer who was chasing him. The man was seen running away from the police officer who was chasing him.

1. The first step in the process is to identify the problem or issue that needs to be addressed. This involves gathering information and understanding the context of the problem.

^a The authors thank Dr. J. H. W. Lam, Department of Microbiology, University of Hong Kong, for his critical reading of the manuscript.

[illegible]

100-443887-100

1. The first step is to identify the problem or question that needs to be answered. This involves understanding the context and the specific requirements of the task.

	Page 5
1. The first part of the document is a letter from the author to the reader, explaining the purpose of the study and the methods used.	1
2. The second part of the document is a review of the literature, discussing the current state of research on the topic.	2
3. The third part of the document is a description of the study, including the objectives, hypotheses, and the sample used.	3
4. The fourth part of the document is a presentation of the results, including the data collected and the statistical analysis performed.	4
5. The fifth part of the document is a discussion of the results, comparing them to the findings of previous studies and discussing the implications of the study.	5
6. The sixth part of the document is a conclusion, summarizing the main findings of the study and providing recommendations for future research.	6
7. The seventh part of the document is a list of references, citing the sources used in the study.	7
8. The eighth part of the document is an appendix, containing additional information related to the study, such as the questionnaire used.	8
9. The ninth part of the document is a glossary, defining the key terms used in the study.	9
10. The tenth part of the document is a list of figures and tables, providing a visual representation of the data.	10

Doc ID: 20190801674

2. The following information is being furnished to you:
a. Description of the subject of the investigation: **1. Name of the subject:**
2. Address of the subject:
3. Date of birth:
4. Date of death:
5. Date of arrest:
6. Date of release:
7. Date of conviction:
8. Date of sentencing:
9. Date of appeal:
10. Date of final disposition:

4b) Transmitted by Submarine Cable in separate

Part Two

2) The purpose of this book is to provide the reader with:

1. The undersigned hereby certifies that the above is a true and correct copy of the original as the same appears in the records of the Court.

5. **Revised-2004** **Table 11.00** **Source of funding for the study**

60) The above finding was not repeated or explained in further detail by the testimony of _____.

1

100

AT:

Doc ID: 20050912

Page 1

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355	1356	1357	1358	1359	1360	1361	1362	1363	1364	1365	1366	1367	1368	1369	1370	1371	1372	1373	1374	1375	1376	1377	1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388	1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	1400	1401	1402	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1415	1416	1417	1418	1419	1420	1421	1422	1423	1424	1425	1426	1427	1428	1429	1430	1431	1432	1433	1434	1435	1436	1437	1438	1439	1440	1441	1442	1443	1444	1445	1446	1447	1448	1449	1450	1451	1452	1453	1454	1455	1456	1457	1458	1459	1460	1461	1462	1463	1464	1465	1466	1467	1468	1469	1470
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

[illegible]

Rev. Rul. 96-29, 1996-1 C.B. 57, 1996-24 I.R.B. 5, 1996 WL 27036 (IRS RUL)

Internal Revenue Service (I.R.S.)

Revenue Ruling

Released May 22, 1996

Published June 10, 1996

REG-1018-96 (See also REG-1018-96, 1996-1 CB 57, 1996-24 I.R.B. 5, 1996 WL 27036 (IRS RUL))

The following provisions of the Internal Revenue Code, as amended, apply to the determination of the tax consequences of the transactions described below.

Section 1361(b)(1)(A) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(B) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(C) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(D) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(E) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(F) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(G) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(H) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(I) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(J) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Analysis

Section 1361(b)(1)(A) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(B) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(C) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(D) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(E) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(F) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(G) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(H) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(I) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(J) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Section 1361(b)(1)(K) provides that a corporation shall be treated as a corporation for federal income tax purposes if it is a corporation under state law.

Q Your lending common stock is a public offering and redeeming stock having a value of 49 percent of the aggregate value of the outstanding stock prior to the offering. In Situation 2, the redemption by W to obtain W's qualification as a redemption under S 302(a)(1)(C) even though it was a step in the transaction in which W acquired the business of Z.

HOLDING

On the facts set forth in this ruling, in each of Situations 1 and 2, the redemption transaction qualifies as a redemption under S 302(a)(1)(C), notwithstanding the other transactions effected pursuant to the same plan.

EFFECT ON OTHER RESERVE RULINGS

Rev. Rul. 79-250, 1979-2 C.B. 186, addressed a similar issue on facts that are substantially similar to all material respects to those of Situation 2. The ruling holds that a transfer of Z with and then Y in exchange for the stock of W qualifies as a redemption under S 302(a)(1)(C) by reason of S 302(a)(2)(B), even though W is not incorporated in another state immediately after the merger. The ruling also holds that the redemption qualifies as a redemption under S 302(a)(1)(C). Rev. Rul. 79-250 did not apply the step transaction doctrine in order to combine the two transactions, stating that the merger and the subsequent redemption were separate transactions because the economic result was the same. The redemption is sufficiently meaningful on its own, and it is not dependent upon the other transaction for its characterization. Although the holding of Rev. Rul. 79-250 is correct on the facts presented therein, in order to emphasize that control by the holder of Rev. Rul. 79-250 is the same as of the redemption under S 302(a)(1)(C) and that Rev. Rul. 79-250 is not intended to make the application of the step transaction doctrine in other cases, Rev. Rul. 79-250 is modified.

FURTHER INFORMATION

For further information regarding this revenue ruling contact Terrell Rappert of the Office of Assistant Chief Counsel (Corporate) at (202) 622-7550 (not a toll-free call). Rev. Rul. 98-29, 1998-1 C.B. 50, 1998-24 I.R.B. 5, 1998 WL 2702316 (RIF RULI).
END OF DOCUMENT

Copy 63 2004 Service Center, Inc. All rights reserved.

Ref. No. 73-526, 1973-2 C.B. 404, 1973 WL 23502 CING RBLJ

Internal Revenue Service (I.R.S.)

Restoring Polling

POSTINGING NUMBERS: COOPERATION

Published: 1973

(Also Sections 6811, 7701) 31,6021(0)-7, 3b1,7701-12).

Identifying matching comparisons. The previously assigned leading number should be used by the surviving corporation in a similarly named and structured comparison qualifying as a recognized transfer. For example, if the Code A new member corporation should be required by the first corporation to be a corporation and in any recognition transfer then not qualifying as a section 368(a)(1)(B) reorganization.

Advises that user requested concerning the proper identifying number to be assigned corporations in the education classified system.

midsize, comparable to compact class. Corporate 34 very

Exemption (2), Corporation O and corporation P were deemed to have been organized for the purpose of carrying on a joint business enterprise, and the exemption was not available to them. In such a case, the exemption is available only if the corporation is organized for the purpose of carrying on a joint business enterprise, and the exemption is available only if the corporation is organized for the purpose of carrying on a joint business enterprise.

THE UNIVERSITY OF CHICAGO

THE UNIVERSITY OF CHICAGO PRESS

THE

1010

1. The first step in the process is to identify the problem or issue that needs to be addressed. This involves gathering information and understanding the context of the problem.

10-10-68

— 304 —

[illegible]

100-443887-100

[illegible][illegible]

[Faint handwritten notes at the bottom of the page]

1887-1888

Chlorophyll a b $a+b$

THE UNIVERSITY OF CHICAGO

[illegible][illegible]

ATTACHMENT #5

Appendix A