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TRANSMITTAL LETTER

FILED

01 MAR 23 PM 3:58

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

200003908462--7
-03/26/01--01013--022
*****78.75 *****78.75

SUBJECT: Calvin J. Allen, Tax Planning and Tax Controversies
(PROPOSED CORPORATE NAME - MUST INCLUDE SUFFIX)

Enclosed is an original and one(1) copy of the articles of incorporation and a check for :

\$70.00
Filing Fee

\$78.75
Filing Fee &
Certificate of
Status

\$78.75
Filing Fee
& Certified Copy

\$87.50
Filing Fee,
Certified Copy
& Certificate

ADDITIONAL COPY REQUIRED

FROM: Calvin J. Allen
Name (Printed or typed)

422 Fleming Street
Address

Key West, FL 33040
City, State & Zip

(305) 296-4087
Daytime Telephone number

NOTE: Please provide the original and one copy of the articles.

CB 328

ARTICLES OF INCORPORATION

In Compliance with Chapter 617, F.S., (Not for Profit)

ARTICLE I NAME

The name of the corporation shall be: Calvin J. Allen, Tax Planning and Tax Controversies, P.A.

ARTICLE II PRINCIPAL OFFICE

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

422 Fleming Street
Key West, Florida 33040

ARTICLE III PURPOSE

The purpose for which the corporation is organized is: Conduct the practice of law with the emphasis being on Tax Planning and Controversies.

ARTICLE IV MANNER OF ELECTION

The manner in which the directors are elected or appointed:

As provided for in the by-laws.

ARTICLE V INITIAL DIRECTORS/OFFICERS

The name and addresses: Calvin J. Allen, Esq.
422 Fleming St.
Key West, FL 33040

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ARTICLE VI INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the registered agent is:

Calvin J. Allen, Esq.
422 Fleming St.
Key West, FL 33040

ARTICLE VII INCORPORATOR

The name and address of the Incorporator is:

Calvin J. Allen, Esq.
422 Fleming St.
Key West, FL 33040

Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

Calvin J. Allen
Signature/Registered Agent

3-21-01
Date

Calvin J. Allen
Signature/Incorporator

3-21-01
Date