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DIVISION OF CORPORATIONS
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To:

Division of Corporations
Fax Number : (850)205-0381

From:

Account Name : FORGES, HAMLIN, KNOWLES AND PROUTY, PA.
Account Number : 076077002227
Phone : (941)748-3770
Fax Number : (941)746-4160

FLORIDA PROFIT CORPORATION OR P.A.

ALLIANT TAX CREDIT 32 GP, INC.

Certificate of Status	0
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SECRETARY OF STATE
ALLIANT TAX CREDIT 32 GP, INC.
FLORIDA

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FAX AUDIT NO: (H05000041948 3)

ARTICLES OF INCORPORATION
OF
ALLIANT TAX CREDIT 32 GP, INC.

ARTICLE I. NAME

The name of this corporation shall be ALLIANT TAX CREDIT 32 GP, INC.

ARTICLE II. PRINCIPAL OFFICE

The mailing address and principal place of business of the corporation is 340 Royal Poinciana Plaza, Suite 305, Palm Beach, FL 33480.

ARTICLE III. COMMENCEMENT & DURATION

The commencement of this corporation's existence shall be at the time of signing of these Articles of Incorporation. This corporation's duration shall be perpetual.

ARTICLE IV. CAPITAL STOCK

This corporation shall have the authority to issue 7,500 shares of One Dollar (\$1.00) par value common capital stock.

ARTICLE V. INDEMNIFICATION

This corporation shall indemnify any officer, director, employee, or agent, and any former officer, director, employee, or agent, to the fullest extent permitted by law.

ARTICLE VI. INITIAL REGISTERED OFFICE & AGENT

The address of this corporation's initial registered office shall be: 1205 Manatee Avenue West, Bradenton, FL 34205.

The name of the individual who shall serve as this corporation's initial registered agent at that address is: Curtis D. Hamlin.

ARTICLE VII. INCORPORATOR

The name and address of the individual who shall serve as this corporation's

PREPARED BY:
Curtis D. Hamlin Esquire (Bar No. 0237922)
Porges, Hamlin, Knowles & Prouty, P.A.
1205 Manatee Avenue West
Bradenton, Florida, 34205
(941)748-3770

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incorporator is: Curtis D. Hamlin, 1205 Manatee Avenue West, Bradenton, FL 34205.

ARTICLE VIII. AMENDMENT OF ARTICLES

The power to adopt, alter, amend or repeal the Articles of Incorporation of this corporation shall be vested in the shareholders by a majority vote of such shareholders.

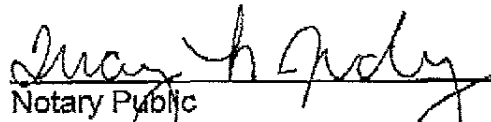
IN WITNESS WHEREOF, the undersigned has signed these Articles of Incorporation on this 18th day of February, 2005.


Curtis D. Hamlin, Incorporator

STATE OF FLORIDA
COUNTY OF MANATEE

The foregoing instrument was acknowledged before me this 18th day of February, 2005, by Curtis D. Hamlin, designated above as the individual who shall serve as this corporation's incorporator, who is personally known to me.




Notary Public

ACCEPTANCE BY REGISTERED AGENT

The undersigned hereby accepts the appointment as Registered Agent of ALLIANT TAX CREDIT 32 GP, INC., which is contained in the foregoing Articles of Incorporation. Pursuant to Section 607.0501(3), Florida Statutes (2001), I hereby state that I am familiar with and accept the duties, obligations and responsibilities as Registered Agent for said corporation.

DATED this 18th day of February, 2005.


Curtis D. Hamlin, Registered Agent