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HARLLEE PORGES

NO. 3085 P. 1/4
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EFFECTIVE DATE

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From:

Account Name : HARLLEE, PORGES, HAMLIN, KNOWLES, BALD & PROUTY, P.A.
Account Number : 076077002227
Phone : (941) 748-3770
Fax Number : (941) 746-4160

FLORIDA PROFIT CORPORATION OR P.A.

Alliant Tax Credit X, Inc.

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| Certificate of Status | 0 |
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B. McKnight SEP 28 1999

FAX AUDIT NUMBER: H99000024235

ARTICLES OF INCORPORATION
OF
ALLIANT TAX CREDIT X, INC.

EFFECTIVE DATE
9-27-99

ARTICLE I. NAME

The name of this corporation shall be ALLIANT TAX CREDIT X, 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. PURPOSE

The general purposes for which the corporation is organized are the following:

A. The Corporation shall serve as a single purpose entity, which shall have no assets or liabilities, and engage in no other business other than related to acting as Administrative Limited Partner of all property partnerships in which Alliant Tax Credit Fund X, Limited Partnership invests.

B. To do such other things as are incidental to the purposes of the corporation or necessary or desirable in order to accomplish them.

ARTICLE V. CAPITAL STOCK

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

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

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ARTICLE VI. INDEMNIFICATION

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

ARTICLE VII. 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 VIII. INCORPORATOR

The name and address of the individual who shall serve as this corporation's incorporator is: Curtis D. Hamlin, 1205 Manatee Avenue West, Bradenton, FL 34205.

ARTICLE X. 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 27 day of September, 1999.


Curtis D. Hamlin, Incorporator


STATE OF FLORIDA
COUNTY OF MANATEE

The foregoing instrument was acknowledged before me this 27th day of September, 1999, by Curtis D. Hamlin, designated above as the individual who shall serve as this corporation's incorporator, who is personally known to me.

(NOTARY STAMP)



CANDACE E DRINKARD
My Commission CC513308
Expires Jan. 22, 2000


Candace E. Drinkard
Notary Public

SEP. 28. 1999, 1:28PM

HARLLEE PORGES

NO. 3085 P. 4/4

FAX AUDIT NUMBER: H99000024235

ACCEPTANCE BY REGISTERED AGENT

The undersigned hereby accepts the appointment as Registered Agent of ALLIANT TAX CREDIT X, INC., which is contained in the foregoing Articles of Incorporation. Pursuant to Section 607.0501(3), Florida Statutes (1991), I hereby state that I am familiar with and accept the duties, obligations and responsibilities as Registered Agent for said corporation.

DATED this 27 day of September, 1999.


Curtis D. Hamlin, Registered Agent

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