

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

In the Matter of the Application of	§	
LANDMARK TECHNOLOGY GROUP, INC.	§	APPLICATION FOR REVIEW
For Review of Action Taken by	§	AND NOTICE OF APPEARANCE
FINRA	§	

Landmark Technology Group, Inc. (the "Company"), by its attorneys Cutler Law Group, P.C., hereby submits the instant Application for review of FINRA's denial under Rule 6490 of the Company's requested corporate actions of a change of corporate name, symbol request and a reverse stock exchange pursuant to a merger on a one for twenty-thousand (1:20,000) basis (the "Corporate Actions").

FINRA initially declined to process the Company's Corporate Actions on June 21, 2019 by delivering a Notice of Deficiency Pursuant to FINRA Rule 6490. The Company has filed an appeal of the Notice of Deficiency to a subcommittee of FINRA's Uniform Practices Code Committee. Because of the potential for continuing irreparable harm to the Company through further delays, the Company is now filing this request for a stay of the denial of the Corporate Actions.

The Company hereby applies to the commission for review of FINRA's decision.

The Company argues that FINRA has misapplied its discretion under Rule 6490 and acted in a reckless, arbitrary and capricious manner by declining the Corporate Actions due to the Company's failure to file certain periodic reports prior to its filing of a Form 15 on July 10, 2013. While FINRA has given itself broad discretion under Rule 6490, the Company contends FINRA disregarded the facts and the best

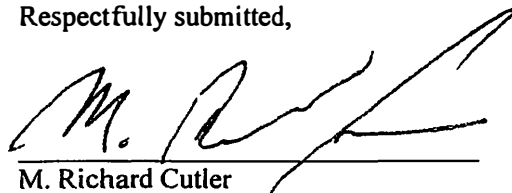
interests of the Company's shareholders and declined the Corporate Actions based on these ancient and no longer required filings which have absolutely no bearing on current and transparent disclosure to shareholders and investors. Further, as set forth in the brief attached, the entity as to which FINRA alleges incomplete ancient filings is no longer required to complete any such filings as it completed a holding company merger structure which obviates that entity and eliminates reporting deficiencies. The Notice of Deficiency penalizes the Company's shareholders for the economic inability of the Company almost 11 years ago to complete filings while its business no longer was viable.

Further, this application also calls for an SEC review of the FINRA process for the review of corporate actions pursuant to Rule 6490. While we support the role of FINRA in eliminating malfeasance and fraud in public securities markets, we believe that the process which now requires many many months to be an unreasonable burden on Companies requiring funding for their operations and business, thus harming shareholders. In the instant case, a "second level" review by FINRA required three months after receipt of the extensive information requested by FINRA.

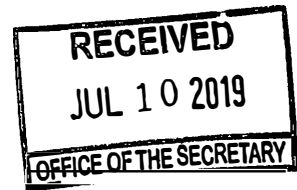
The applicant may be served upon its attorneys, whose address is below.

June 27, 2019

Respectfully submitted,



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UNITED STATES OF AMERICA
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SECURITIES AND EXCHANGE COMMISSION

In the Matter of the Application of	§	
LANDMARK TECHNOLOGY GROUP, INC.	§	NOTICE OF APPEARANCE
For Review of Action Taken by	§	
FINRA	§	

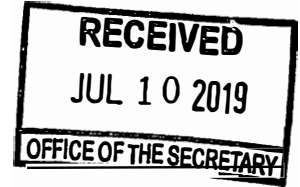
TO: The Office of the Secretary of the United States Securities and Exchange Commission and all parties of record

I am admitted or otherwise authorized to practice before the Commission, and I appear in this case as counsel for **Landmark Technology Group** in the above-entitled action and request that all papers in this action be served upon the undersigned at the office and post office address stated below.

Respectfully submitted,

June 27, 2019

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UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION

In the Matter of the Application of §
ALLIED CORP. § ADMINISTRATIVE PROCEEDING
For Review of Action Taken by §
FINRA §

**BRIEF IN SUPPORT OF APPLICATION OF
ALLIED CORP.
FOR REVIEW OF ACTION TAKEN BY FINRA**

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- C. Letter to FINRA holding company structure
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INTRODUCTION

This matter involves an appeal from a determination by the Financial Industry Regulatory Authority ("FINRA"). On March 20, 2019, Applicant, Allied Corp. (previously Landmark Technology Group, Inc. and previously Good Vibration Shoes) ("GVSI"), submitted an application to FINRA to complete a name change, obtain a new symbol, and conduct a reverse stock exchange pursuant to a merger, pursuant to FINRA Rule 6490. FINRA determined the application was deficient on June 21, 2019. Applicant filed an appeal to a subcommittee of FINRA on June 27, 2019, but because of continued irreparable harm to the Company through further delays it is now filing an application for reversal of FINRA's deficiency determination.

First established in 2010, FINRA Rule 6490 establishes procedures for the submission, review, and approval of requests, by issuers to FINRA, to process certain corporate actions, including dividends, distributions, and stock splits. Rule 6490 is an extension of Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act") and SEC Rule 10b-17, promulgated thereunder, and it grants FINRA the authority to deny an issuer's request if the request is incomplete. Additionally, FINRA may deny an issuer's request if there are other "indicators of potential fraud," such as actual knowledge of the issuer previously found liable of securities fraud, or settled a securities fraud investigation, or failure to file *current* reports with the SEC or other regulatory body. Here, FINRA has acknowledged that GVSI has disclosed and provided all material information requested by the application. FINRA denied the application because GVSI did not file periodic reports during a period preceding filing a Form 15 on July 10, 2013, almost six years ago. FINRA's denial is therefore punishment and harm to current shareholders for ancient, immaterial and far from "current" disclosure to GVSI's shareholders, and should be reversed. Further, as set forth in more detail below, this issuer completed a merger pursuant to which it now is

structured with a holding company structure, such that even under applicable securities laws it would NOT be responsible for any past filing deficiencies.

STATEMENT OF FACTS

I. Procedural Posture

A. Respondent's Application and FINRA's Initial Denial

Respondent Allied Corp. is a Nevada corporation that intends to complete a share exchange with a private company to undertake a medical business specializing in PTSD treatment for military and first responders. GVSI is publicly traded on the OTC Markets "pink market" under ticker symbol GVSI.¹ While this matter has been pending with FINRA, the private company has raised over \$1,350,000 in equity financing towards funding its operations which equity is intended to be converted into common stock of GVSI. That has been harmed by FINRA's actions.

On March 20, 2019 GVSI first submitted a notice to FINRA's Department of Operations ("DOP") requesting that DOP process documentation which would allow GVSI to change its name to Allied Corp. and conduct a reverse stock exchange pursuant to a merger. All of the foregoing had and has already occurred with the Nevada Secretary of State prior to filing with FINRA. *See Exhibit A* Certificate of Amendment changing the name from Good Vibration Shoes, Inc. to Landmark Technology Group, Inc., Agreement and Plan of Merger of Landmark Technology Group, Inc. with and into Landmark Merger Subsidiary and Certificate of Amendment changing the name from Landmark Technology Group, Inc. to Allied Corp. GVSI's notice was made pursuant to FINRA Rule 6490. *See Exhibit B* Issuer Company Related Action Form dated March 20, 2019. Simultaneously with filing, GVSI through its counsel presented correspondence to FINRA detailing the holding company structure utilized by GVSI, which had

¹ GVSI currently has approximately 2.3 billion shares outstanding (dating from years ago), which because it was cumbersome to new potential investors was the rationale behind the initial reverse stock exchange.

been the basis for many previous such filings. *See Exhibit C* Letter to FINRA regarding holding company structure March 19, 2019. In filing its notice and in during subsequent correspondence with FINRA, GVSI complied with all of Rule 6490's requirements and submitted all required documentation. *See Exhibit D* Correspondence to and from FINRA related to the Issuer Company-Related Action Notification Form. In point of fact, FINRA's analyst requested information on nine separate occasions, each time seeking to elicit more documentation or other information. In each instance GVSI fully cooperated and provided such information exceptionally promptly.

The DOP made no finding that the documentation GVSI submitted was in any way deficient. *See Exhibit E* FINRA Deficiency Notice dated June 21, 2019. Yet on June 21, 2019, DOP refused GVSI's application by providing GVSI with a deficiency notice. (*Id.*) In refusing to grant GVSI's application, DOP stated its denial was based on a finding that GVSI had not completed certain periodic filings prior to filing its Form 15 on July 10, 2013 (six years ago).

Respondent's Appeal

On June 27, 2019, GVSI filed an appeal of DOP's deficiency determination. (Notice of Appeal of Deficiency Notice). That appeal remains pending while this administrative action proceeds because of the irreparable harm to GVSI and its shareholders from further FINRA delays. This matter has already resulted in tens of thousands of wasted dollars from investors and shareholders while they seek relief from FINRA's injurious actions, and also puts at risk \$1,350,000 currently invested on behalf of the Company.

FINRA Rule 6490 states that its guiding principles are to prevent fraudulent activities in connection with the securities markets and to protect investors and the public interest. Yet nowhere in the Deficiency Notice or subsequent correspondence does DOP state or explain how filings from six years ago

have any bearing whatsoever to either transparent current reporting requirements or with any fraudulent activities in connection with the securities markets. In fact, FINRA refused counsel's request for the basis of its determination relative to the holding company structure. *See Exhibit F* Correspondence to FINRA requesting clarification dated June 25, 2019 and FINRA letter dated June 26, 2019. Nor does the Deficiency Letter or further correspondence set forth an explanation as to how its decision in any possible fashion protects investors and the public interest.

Let there be no doubt that there is a strong public policy in favor of capital formation for small businesses

There can be no doubt that current political fiscal policy favors long term economic growth through increased capital formation. Both the Trump administration and previous incumbents have frequently taken steps to reduce barriers to investment of capital, particularly in emerging growth and smaller businesses. Without a doubt reduction of regulatory barriers has been a mandate of the current administration with a view to improving the US economy. Similarly recent reductions in tax rates and capital gains are intended to stimulate growth. Economic theory is clear that countries that have increased investment have higher long-run rates of economic growth. Unreasonable regulatory burdens harm the economy. FINRA's interpretation in this matter simply presents an obstacle to the formation of capital unrelated in any way to its objectives under Rule 6490.

Corporations such as GVSI require the ability to access public funds in order to grow their business. Investors have already contributed significant funds to the success of the health care payment

system venture which would be destroyed if FINRA's action is permitted to continue. *See* www.carepay.care. The Company launched its operations in early June 2019 and requires further investment to achieve its objectives – which include providing an alternative, transparent health care payment system which helps solve significant healthcare cost issues for all. A vast improvement over current insurance and other healthcare related structures.

Investors investing real money into a company desire the exit strategy and liquidity afforded by public securities markets. Few investors desire to invest in private businesses because of the potential long-term requirement for the investment. As a consequence, companies such as this issuer seek the ability to privately offer securities to investors, all the while providing a potential exit for profitable operations which is not in the far too distant future. Quite frankly, that is the principle reason that companies go public in the first place.

Consequently, I would strongly state that significant FINRA delays in processing corporate actions strongly violates the public policy of providing worthy public companies of access to investment and growth capital.

SUMMARY OF ARGUMENT

FINRA Rule 6490 is a ministerial rule. Enacted in September 2010, it sets forth procedures for the submission, review, and determination of the sufficiency of requests made to FINRA by issuers to process certain corporate actions, including dividends, distributions, and stock splits. Rule 6490 is an extension of Section 10(b) of the Exchange Act and Rule 10b-17, promulgated thereunder, and gives

FINRA authority to deny an issuer's request if that request is incomplete or if there are other "indicators of potential fraud." See Proposal Release, at 39604. The plain language of the Rule and the Rule's history demonstrate that these latter two occurrences that trigger FINRA's ability to deny requests are interrelated. Specifically, FINRA can deny a request if the issuer fails to include information that is "material," and *current* under the federal securities laws or finds that principles of the Company have adjudicated or settled securities act violations. In other words, all Rule 6490 gives to FINRA is the power to detect and ferret out fraud in the application.

Simply put, because GVSI disclosed all other necessary information and provides *current* information to shareholders, FINRA's denial exceeded the scope of its authority under Rule 6490 and was improper. Moreover, FINRA's denial - and the SEC's affirmation of that denial - would amount to punishment of past conduct in failing to make filings six years ago that neither FINRA nor the SEC have the power or ability to seek now. Affirming FINRA's denial would improperly expand FINRA's powers, and it would allow the Commission a backdoor to a remedy it chose not to seek six years ago. Accordingly, FINRA's denial of Respondent's application to change its name, obtain a new symbol, and conduct a reverse stock exchange pursuant to a merger should be reversed.

Furthermore, FINRA's denial flies in the face of current securities laws for a company that has completed a detailed holding company structure. In point of fact, the entity allegedly with incomplete filings does not exist because it was merged out of existence. Because the former entity GVSI alleged to have missing filings was merged out of existence, under current rulings and securities laws it no longer even had a requirement to make such filings. FINRA's denial must and should be reversed.

ARGUMENT

I. FINRA's Denial of Respondent's Application Should Be Reversed Because The Denial Exceeded the Authority Granted To FINRA Under Exchange Act Section 10(b), SEC Rule 10b-17, and FINRA Rule 6490.

As noted in the proposal to adopt Rule 6490, FINRA has no jurisdiction over issuers and does not impose listing standards. *See* Proposal Release, at 39604. Therefore, it may not make substantive judgments about matters of corporate governance for a corporation, such as whether filings from eleven years ago constitute “current” reporting obligations. Further FINRA may not make its own interpretation of a holding company structure which has been used in many previous filings approved for corporate actions by FINRA (*See, e.g.* NUGL, Inc. {symbol NUGL}, Joey New York, Inc. {symbol JOEY}, and Petlife Pharmaceuticals, Inc. {symbol PTLF}). Rather, the only power granted to FINRA under Rule 6490 by Section 10(b) of the Exchange Act and SEC Rule 10b-17 - the enabling statute and SEC Rule - is to require the filing of an appropriate notice, which it may refuse to file if the notice is deficient in some way. Here there was no deficiency in Respondent's notice because GVSI provided all information required or requested.

Accordingly, FINRA's denial of GVSI's application based on the filings from six years ago exceeded the authority granted to FINRA under Rule 6490 and should be reversed.

Two provisions of the Exchange Act define FINRA's quasi-governmental authority to adjudicate actions against members who are accused of unethical or illegal securities practices and the Commission's oversight of that authority: *See* Sections 15A and 19 of the Exchange Act. *National Association of Securities Dealers, Inc. v. SEC*, 431 F.3d 803, 804 (D.C. Cir. 2005), *rehearing en banc denied* (2006) (*"NASD v. SEC*). Section 15A of the Exchange Act, 15 U.S.C. § 78o-3, lays out FINRA's specific duties, including disciplinary functions. Further, Section 19, 15 U.S.C. § 78s, sets out the SEC's supervisory

duties over FINRA. A close look at Section 19 shows that FINRA's rule-making authority should be strictly limited by parameters set forth by the Commission and, by extension, Congress. *See* 15 U.S.C. § 78s (b)(1) ("Each self-regulatory organization shall file with the Commission, *in accordance with such rules as the Commission may prescribe*, copies of any proposed rule or any proposed change ... No proposed rule change shall take effect *unless approved by the Commission*) (emphasis added); *see also Fiero v. FINRA*, 600 F.3d 569, 574-79 (2d Cir. 2011) (analyzing whether FINRA's actions in that case conformed to the authority granted under the Exchange Act and any corresponding SEC and/or SRO rule). Here, FINRA has attempted to subvert the clear intention of Rule 6490, as approved by the SEC, by providing their own interpretation of a provision clearly contradictory to the intentions of the Rule and intended to punish companies for filings not made many many years ago.

Here, the statute guiding the Commission's supervision over FINRA is Section 10(b) of the Exchange Act, which was written by Congress to prohibit conduct involving fraud or manipulation in connection with the purchase or sale of securities. *See Santa Fe v. Green*, 430 U.S. 462, 473, 97 S.Ct. 1292 (1977); *see also SEC v. Zandford*, 535 U.S. 813, 819, 122 S.Ct. 1899 (2002) (discussing how Section 10(b) and the Exchange Act, in general, were written to promote a philosophy of full disclosure surrounding the purchase or sale of securities on national exchanges). To further the goals of Section 10(b), the Commission promulgated, *inter alia*, Rule 10b-17, entitled "Untimely Announcements of Record Dates." 17 C.F.R. § 240.10b-17.

According to its plain text, Rule 10b-17 was enacted to prevent the failure to give notice by an issuer with respect to certain corporate actions, such as payment to shareholders of dividends, distributions, stock splits, or rights offerings. *Id.* Accordingly, the Commission requires that issuers give notice to

FINRA not later than ten days prior to the record date of such corporate action². *Id.* This is a ministerial function. Indeed, FINRA has limited jurisdictional reach over public companies. FINRA does not impose listing standards for securities and maintains no formal relationship with, or direct jurisdiction over, issuers. *See* Proposal Release, at 39604.

Thus, the overarching purpose of the Rule is to ensure that the investing public is not misled by the failure of issuers to disclose information that would be considered material under the federal securities laws. For example, subsection (d)(3) of Rule 6490 itself recognizes in that subsection's title - "Deficiency Determination" - that FINRA's *sole* function in the application process is ministerial. That subsection states that:

[W]here an SEA Rule 10b-17 Action or Other Company-Related Action is deemed deficient, the Department may determine ... that documentation ... will not be processed ... [W]here the Department makes such a deficiency determination, the request to process documentation ... will be closed ... The Department shall make such deficiency determinations *solely* on the basis of one or more of the following factors: (1) FINRA staff reasonably believes the forms and all supporting documentation, in whole or in part, may not be complete, accurate or with proper authority; (2) the issuer is not *current* in its reporting requirements, if applicable, to the SEC or other regulatory authority; (3) FINRA has *actual knowledge* that the issuer ... officers, [or] directors ... are the subject of a pending, adjudicated or settled regulatory action or investigation by a federal, state or foreign regulatory agency, or a self-regulatory organization; or a civil or criminal action related to fraud or securities laws violations; [and] (4) a state, federal or foreign authority or self-regulatory organization has provided information to FINRA, or FINRA *otherwise has actual knowledge* indicating that the issuer ... officers, [or] directors... may be potentially involved in fraudulent activities related to the securities markets and/or pose a threat to public investors...

² This brief does not address the clear conflict between FINRA's ministerial role in reviewing corporate actions and with state law for actions which by their nature must already be legally completed. FINRA requires that a company provide a file-stamped copy of any corporate actions filed with a state corporate secretary prior to undertaking a review. I leave it to the SEC to correct this serious deficiency in the review process.

See FINRA Rule 6490(d)(3) (emphasis added); *see also* Proposal Release, at 39606 ("Accordingly, the Commission believes that the proposal is designed to encourage issuers and their agents to provide complete, accurate and timely information to FINRA concerning Company-Related Actions involving OTC Securities, *and thereby* to prevent fraudulent and manipulative acts and practices with respect to these securities") (emphasis added).

Thus, under the plain text of subsections (d)(1) and (d)(2) of Rule 6490, FINRA can deny a request if the issuer fails to include information that is *material* under the federal securities laws. Information relative to a failing company from six years ago is hardly material to an investment in a company today or even anything current shareholders would find relevant.

Here, subsections (d)(1), (d)(3), and (d)(4) are clearly inapposite. The only subsection that could apply is (d)(2). The record, however, shows that GVSI provides and will continue to provide transparent, current information to its shareholders with respect to its actions, business and operations. In fact, GVSI has prepared and intends to file a Registration Statement on Form S-1 when it has cleared this obstacle in place arbitrarily from FINRA (partly to register shares of stock on the \$1,350,000 which it has already raised). Therefore, there can be no "deficiency determination." This is the only logical reading of Rule 6490(d)(2). That is why the rule refers to "current" in its reporting requirements.

As a final note, subsection (d)(5) of Rule 6490 also allows FINRA to determine that an application is deficient if there is "significant uncertainty" in the settlement and clearance process for the issuer's securities. *See* FINRA Rule 6490(d)(5). This is a technical exception that makes sense when one considers the object of Rule 6490 is to perform actions that will impact trading in the issuer's securities. In addition, as the Proposal Release makes clear, this exception was the *main* reason Rule 6490 increased FINRA's role in the application process - namely, there was concern that fraudsters were taking advantage

of FINRA's limited powers vis-a-vis corporate actions to assist in certain and specific schemes, such as usurping the corporate identity of publicly traded entities by either reinstating an entity with no authority or creating new entities with the same name as the public entity. *See* Proposal Release, at 39604 & n.9 (*citing* Commission Order and cases). In other words, the only additional power that Rule 6490 gives to FINRA is the power to detect and ferret out *this* type of fraud in the application.

Yet not only does the DOP's Deficiency letter fail to state how six year old filings are material or could result in fraudulent activity, the Deficiency letter makes absolutely no attempt whatsoever to base its decision on the actual language of the rule, in context, or this important history. Thus, any argument by FINRA *now* that its decision is supported by Rule 6490 is a semantic argument that relies on certain broad language from subsection (d)(2), taken out of context. In sum, FINRA's denial exceeded the scope of its authority under Rule 6490 and was improper. Accordingly, FINRA's denial of Respondent's application to change its name, obtain a new symbol and conduct a reverse stock exchange pursuant to a merger should be reversed.

II. Even If FINRA's Interpretation Of The Rule Is Correct, FINRA's Denial of Respondent's Application Was Based On Improper Application of Existing Law for holding company structures.

Assuming *arguendo* that the Commission finds that FINRA did not exceed the authority granted to it under Exchange Act Section 10(b) and SEC Rule 10b-17, which GVSI does not concede, the Commission should nevertheless find that FINRA improperly applied applicable law.

GVSI was well aware that Good Vibration Shoes, Inc. had not filed every required SEC filing at the time it filed a Form 15 in 2013. However, the structure of the transaction between GVSI (then renamed Landmark Technology Group, Inc.), a Nevada corporation ("Landmark"), and Landmark Merger

Subsidiary, Inc., a Nevada corporation and a wholly-owned subsidiary of Landmark reflected a subsidiary merger pursuant to which Landmark Merger Subsidiary survived and changed its name back to Landmark Technology Group, Inc. The Company has subsequently been renamed Allied Corp.

This transaction was structured identically to other entities after significant discussions with Larry Spigel, Assistant Director of the U.S. Securities and Exchange Commission regarding succession-related issues under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), arising from circumstances identical to the hereinafter described reorganization of Landmark into a holding company structure (the “Reorganization”). *See, e.g.* NUGL, Inc. (symbol “NUGL”), Joey New York, Inc. (symbol “JOEY”) and Petlife Pharmaceuticals, Inc. (symbol “PTLF”). Please see the following, to-wit:

To effect the Reorganization, Landmark Merger Sub was formed by Landmark as its direct and wholly owned subsidiary. The holding company organizational structure was implemented pursuant to Section 91A of the General Corporation Law of the State of Nevada, by the merger of Landmark with and into Landmark Merger Sub. Landmark Merger Sub survived the merger. The Commission has long recognized the holding company structure through numerous no action letters relating to Section 92A of the General Corporation Law of the State of Nevada, as well as a similar section Section 251(g) of the Delaware General Corporation Laws. At the time of the Reorganization, Landmark Merger Sub is the successor issuer and had less than 300 shareholders.

Upon consummation of the Reorganization, each issued and outstanding common stock share of the former Landmark was transmuted into and exchanged for an identical equity structure of Landmark Merger Sub (on a one share for 74,000 share exchange basis) having the same designations, rights, powers and preferences, and qualifications, limitations and restrictions. Upon consummation, Landmark Merger Sub was the issuer since the former equity structure was transmuted pursuant to Section

92A into current issued and outstanding equities of Landmark Merger Sub. The Reorganization was exempt from the registration requirements of the Securities Act of 1933 (“Act”) as there was no “offer” or “sale” as defined in Section 2(3) of the Act so as to invoke the requirements of Rule 145 also under the Act. Under the terms of the Agreement the shareholders and equity holders of the former Landmark had no appraisal rights or rights to a shareholder vote and consequently no investment decision was made by the shareholders. Further, the transaction complied with the provisions of Rule 144(D)(3)(x) titled “Holding Company Formation.”

The Commission has long recognized the form of Reorganization executed here under comparable circumstances, including similar holding company reorganizations. *See e.g.*, The Dress Barn, Inc., available August 13, 2010, GulfMark Offshore, Inc., available January 11, 2010, Tim Hortons Inc., available September 9, 2009, Weatherford International Ltd., available January 14, 2009, Willbros Group, Inc., available February 27, 2009, Pediatrix Medical Group, Inc., available December 22, 2008, Otter Tail Corporation, available December 2008, Mentor Corporation, available September 26, 2008, Dollar Tree Stores, Inc., available February 20, 2008, InterDigital Communications Corporation, available June 25, 2007, Hecla Mining Company, available October 31, 2006, Mercer International, Inc., available December 12, 2005, Matria Healthcare, Inc., available February 10, 2005, Adolph Coors Company, available August 25, 2003, Bon-Ton Stores (July 14, 1995), INDESCO, Inc. (October 31, 1995), Toys R Us, Inc. (December 31, 1995), ABX Air, Inc. (June 13, 2007), Brandywine Raceway Association (June 27, 1977), BMC West Corp. (April 16, 1997), Roper Industries, Inc. (July 19, 2007), Lamalie Assoc., Inc. (December 16, 1998), IPC Information Systems, Inc. (May 20, 1999), Kerr-McGee Holdco, Inc., (July 31, 2001), Hecia Mining Co. (October 31, 2006), Equitable Resources, Inc. (April 25, 2007), and Halliburton Co. (December 11, 1996).

It abundantly clear that Landmark Merger Sub is not the surviving or resulting corporation but that of a newly created parent holding company under Section 251(a) of the Nevada Act. As stated, the parent holding company formation was done in compliance with the Nevada Act and the parent, Landmark (GVSI), is not a successor or survivor. The Statute is very clear and exacting as to the procedure and results, whereby Landmark Merger Sub was newly formed under Section 92A and only become the Parent and not a successor under Section 91A. There is no administrative ruling, case law, no action letter, or other opinion that is in contradiction to the propriety of the action taken in this Reorganization or the results of the parent/holding company formation.

As to whether or not the new parent/holding company, Landmark Merger Sub (now named Allied Corp.), has any reporting or filing responsibility with the SEC, the answer is clear that no such obligation remains under Federal law. We direct your attention to 17 C.F.R. § 240.12g-3, specifically Rule 12g-3(a) which provides as follows, to wit:

“Where in connection with a succession by merger, consolidation, exchange of securities, acquisition of assets or otherwise, securities of an issuer that are not already registered pursuant to Section 12 of the Act (15 U.S.C. 78 l) are issued to the holders of any class of securities of another issuer that is registered pursuant to either Section 12 (b) or (g) of the Act (15 U.S.C. 78 l (b) or (g)), the class of securities so issued shall be deemed to be registered under the same paragraph of Section 12 of the Act unless upon consummation of the succession:

- (1) Such class is exempt from such registration other than by § 240.12g3- 2;
- (2) All securities of such class are held of record by fewer than 300 persons, or 1,200 persons in the case of a bank; a savings and loan holding company, as such term is defined in Section 10 of the Home Owners' Loan Act (12 U.S.C. 1461); or a bank holding company, as such term is defined in section 2 of the Bank Holding Company Act of 1956 (12 U.S.C. 1841);
- (3) The securities issued in connection with the succession were registered on Form F-8 or Form F-80 (§ 239.38 or § 239.41 of this chapter) and following succession the successor would not be required to register such

class of securities under Section 12 of the Act (15 U.S.C. 78 l) but for this section.”

It is important to note that Landmark Merger Sub is a brand new company, is not the successor in interest, is the new parent with the same shareholder structure and is a company with less than 300 shareholders of record on the date of the Reorganization. The Reorganization did not allow for any reporting responsibility to transfer for purposes of applicability Rule 12g-3(a) under the Exchange Act. Thus Rule 12g-3(a) blocked the transfer to Merger Sub of any nexus or connection to past reporting responsibilities, the former file number, tax id number, or otherwise. Landmark Merger Sub is a successor issuer, but not under Rules 12g-3(a) and 12b-c of the Exchange Act.

We believe that there can be no other conclusion. Landmark Merger Sub (now renamed Allied Corp.) has no obligation to file any delinquent filings with the Commission under Rules 12g-3 and 12b-2 in light of the fact of the parent/holding company formation, namely the Reorganization, and in light of the fact that there were less than 300 shareholders.

III. The SEC's Enforcement of FINRA's Denial Would Be Improper Because It Would Amount To A De Facto Interpretation of a Reporting Obligation that the SEC Is Estopped From Seeking Now.

As demonstrated above, FINRA's decision went beyond detecting incomplete information or fraud in the application and is essentially a punishment for past conduct from a long ago failing business entity. If the Commission affirms FINRA's deficiency determination, the Commission will effectively terminate any ability of GVSI to operate a business and punish any and all investors and shareholders which in point of fact would be an outcome that the Commission is collaterally estopped from seeking.

Corporate actions, such as dividends, distributions, and stock splits are necessary in the life cycle of all corporate entities. By preventing GVSI from engaging in these actions now, simply because a Company no longer in existence did not file all periodic reports prior to filing a Form 15 six

years ago, FINRA has effectively determined the life cycle of this corporate entity. Furthermore, given FINRA's exceptionally sparse analysis in its deficiency determination, bolstered by FINRA's refusal to provide the basis for their action (*See Exhibit F*), fails to comply with the requirements and intention of Rule 6490 to provide a clear legal analysis of their interpretation. Therefore, the Commission's enforcement of the instant deficiency determination would amount to a death sentence for GVSI or any other public company similarly situated. The Commission, however, should be collaterally estopped from affecting such requirement against GVSI now.

The doctrine of collateral estoppel is appropriate in any proceeding where the same facts and issues that were previously adjudicated are being used against the same party to impose a new punishment or new liability. *See Montana v. United States*, 440 U.S. 147, 153-54, 99 S.Ct. 970 (1979); *see also* RESTATEMENT (SECOND) OF JUDGMENTS § 27, comment c. ("[I]f the party against whom preclusion is sought did in fact litigate an issue of ultimate fact and suffered an adverse determination, new evidentiary facts may not be brought forward to obtain a different determination of that ultimate fact.... similarly if the issue was one of law, new arguments may not be presented to obtain a different determination of that issue"). Here the Commission took no action against GVSI in 2013 when it did not file its periodic reports prior to filing a Form 15.

Thus, the Commission is now precluded from seeking to make such requirements pursuant to the doctrine of estoppel set forth above, and by extension FINRA must similarly be barred. In any event, as demonstrated above, the Commission's enforcement of FINRA's denial would amount to a de facto death sentence to GVSI. The Commission, and by extension FINRA, however, should be collaterally estopped from imposing such a requirement on GVSI now.

As a final note, yet more to the point, if the Commission were to enforce FINRA's deficiency finding, not only would it violate the well-established principals of collateral estoppel, but it would do so in a way that is void of the procedural requirements dictated by the federal securities laws. For example, even if the Commission were able to pursue a follow-on action under any of the aforementioned provisions, a jury, a district court judge, or administrative law judge would be required to engage in an extensive balancing and weighing of facts in order to determine whether GVSI was required to complete reporting obligations from eleven years ago.

In sum, given the reasons set forth by the FINRA and the DOP in their determinations - which were sparse at best - the Commission's enforcement of FINRA's denial would effectively terminate the ability of GVSI to operate its business.

IV. The SEC's Enforcement of FINRA's Denial Would Be Improper Because It Violates The Five Year Statute Of Limitations.

Lastly, as demonstrated above, FINRA's deficiency determination and the Commission's affirmation of FINRA's deficiency determination would amount to punishing GVSI for the past conduct of its management. Accordingly, the FINRA actions as well as this appeal should constitute "an action, suit or proceeding" for the enforcement of a "penalty," and the Commission should be time-barred from affirming FINRA's denial by the general statute of limitations contained in 28 U.S.C. § 2462.

As an initial matter, the five year limitations period has clearly passed. In the Supreme Court's recent decision in *Gabelli v. SEC*, 133 U.S. 1216 (2013), the Supreme Court held that the five-year statute of limitations period in Section 2462 begins to run at the time the actions at issue are "complete" rather than when they are discovered. The Court rejected the SEC's arguments that the discovery rule should apply to Section 2462. Here, the conduct at issue occurred at the latest March 2013.

Under the rule in *Gabelli*, the statute began to run no later than 2013. Even under the “discovery rule”, however, the clock began to tick when GVSI publicly filed its Form 15.

Second, preventing GVSI from conducting its name change and a reverse stock exchange for the past conduct of management, is a "penalty" within the meaning of section 2462. In *Johnson v. SEC*, the D.C. Circuit Court of Appeals ruled that a sanction rendered by the Commission is a "penalty" within the meaning of section 2462 if it (1) has "collateral consequences" beyond merely remedying the instant misconduct, and (2) is based mostly on a person's past misconduct. 87 F.3d 484, 488 (D.C. Cir. 1996). Here, the failures to file took place from in 2008 through 2013. However, FINRA's deficiency determination and the Commission's affirmation of FINRA's deficiency determination would have the collateral consequence of preventing GVSI from *ever* conducting future corporate actions. The determination and affirmation would have the additional collateral consequence of terminating the corporate viability of GVSI.

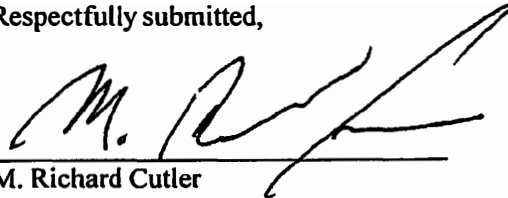
Lastly, the Commission should recognize that FINRA's deficiency determination and the Commission's affirmation of FINRA's deficiency determination constitute an "action, suit or proceeding." Section 2462's five year limitation applies to the entire federal government in all civil penalty cases, unless Congress specifically provides otherwise. *3M Co. v. Browner*, 17 F.3d 1453, 1461 (D.C. Cir. 1994). It is well-established that this statute applies to the SEC. *See Johnson*, 87 F.3d at 488; *SEC v. Jones*, 476 F. Supp. 2d 374, 381 (S.D.N.Y. 2007).

CONCLUSION

For all of the foregoing reasons, we respectfully request that the Commission reverse the decision of the DOP and FINRA in favor of Respondents.

Respectfully submitted,

June 27, 2019

A handwritten signature in black ink, appearing to read "M. Richard Cutler", is written over a horizontal line.

M. Richard Cutler
Attorney for Petitioner
Texas Bar No. 05298500
6575 West Loop South, Suite 500
Bellaire, TX 77401
713-888-0040
rcutler@cutlerlaw.com

EXHIBIT A



BARBARA K. GEGAVSKE
Secretary of State
202 North Carson Street
Carson City, Nevada 89701-4201
(775) 684-5708
Website: www.nvsos.gov



090204

Certificate of Amendment
(PURSUANT TO NRS 78.385 AND 78.390)

Filed in the office of <i>Barbara K. Gegavske</i>	Document Number 20180190931-64
Barbara K. Gegavske Secretary of State State of Nevada	Filing Date and Time 04/27/2018 10:41 AM
	Entity Number C15732-1996

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Certificate of Amendment to Articles of Incorporation
For Nevada Profit Corporations
(Pursuant to NRS 78.385 and 78.390 - After Issuance of Stock)

1. Name of corporation:
LONG BEARD BREWERIES, INC.

2. The articles have been amended as follows: (provide article numbers, if available)


FIRST. The name of the corporation is:

LANDMARK TECHNOLOGY GROUP, INC.

3. The vote by which the stockholders holding shares in the corporation entitling them to exercise at least a majority of the voting power, or such greater proportion of the voting power as may be required in the case of a vote by classes or series, or as may be required by the provisions of the articles of incorporation* have voted in favor of the amendment is: *51%*

4. Effective date and time of filing: (optional) Date: *04/27/2018* Time: *8:41 am*
(must not be later than 90 days after the certificate is filed)

5. Signature: (required)

X 

Signature of Officer

*If any proposed amendment would alter or change any preference or any relative or other right given to any class or series of outstanding shares, then the amendment must be approved by the vote, in addition to the affirmative vote otherwise required, of the holders of shares representing a majority of the voting power of each class or series affected by the amendment regardless to limitations or restrictions on the voting power thereof.

IMPORTANT: Failure to include any of the above information and submit with the proper fees may cause this filing to be rejected.

This form must be accompanied by appropriate fees.

Nevada Secretary of State Amend Profit-After
Revised: 1-5-15

STATE OF NEVADA

BARBARA K. CEGAVSKE
Secretary of State

KIMBERLEY PERONDI
Deputy Secretary
for Commercial Recordings



Commercial Recordings Division
202 N. Carson Street
Carson City, NV 89701-4201
Telephone (775) 684-5708
Fax (775) 684-7138

OFFICE OF THE
SECRETARY OF STATE

M. RICHARD CUTLER

Job:C20180605-1111
June 5, 2018

NV

Special Handling Instructions:

24HR MERGER EMAILED BACK R TUIN 6-5-2018

Charges

Description	Document Number	Filing Date/Time	Qty	Price	Amount
Merge In	20180255174-75	6/5/2018 10:09:33 AM	1	\$350.00	\$350.00
24 Hour Expedite	20180255174-75	6/5/2018 10:09:33 AM	1	\$125.00	\$125.00
Merge Out	20180255174-75	6/5/2018 10:09:33 AM	1	\$0.00	\$0.00
Total					\$475.00

Payments

Type	Description	Amount
Credit	5282252775196307903075]	\$475.00
Total		\$475.00

Credit Balance: \$0.00

Job Contents:

File Stamped Copy 1
Business License 1

M. RICHARD CUTLER

NV



140103



ROSS MILLER
Secretary of State
204 North Carson Street, Suite 1
Carson City, Nevada 89701-4520
(775) 684-5708
Website: www.nvsos.gov

Articles of Merger
(PURSUANT TO NRS 92A.200)
Page 1

Filed in the office of <i>Barbara K. Cegavske</i> Barbara K. Cegavske Secretary of State State of Nevada	Document Number
	20180255174-75
	Filing Date and Time
	06/05/2018 10:09 AM
	Entity Number
	E0269092018-6

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Articles of Merger
(Pursuant to NRS Chapter 92A)

1) Name and jurisdiction of organization of each constituent entity (NRS 92A.200):

If there are more than four merging entities, check box and attach an 8 1/2" x 11" blank sheet containing the required information for each additional entity from article one.

Landmark Technology Group, Inc.

Name of merging entity

Nevada

Jurisdiction

Corporation

Entity type *

Name of merging entity

Jurisdiction

Entity type *

Name of merging entity

Jurisdiction

Entity type *

Name of merging entity

Jurisdiction

Entity type *

and,

Landmark Merger Subsidiary, Inc.

Name of surviving entity

Nevada

Jurisdiction

Corporation

Entity type *

* Corporation, non-profit corporation, limited partnership, limited-liability company or business trust.

Filing Fee: \$350.00

This form must be accompanied by appropriate fees.



ROSS MILLER
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Articles of Merger
 (PURSUANT TO NRS 92A.200)
Page 2

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2) Forwarding address where copies of process may be sent by the Secretary of State of Nevada (if a foreign entity is the survivor in the merger - NRS 92A.190):

Attn: _____
 c/o: _____

3) Choose one:

- The undersigned declares that a plan of merger has been adopted by each constituent entity (NRS 92A.200).
- The undersigned declares that a plan of merger has been adopted by the parent domestic entity (NRS 92A.180).

4) Owner's approval (NRS 92A.200) (options a, b or c must be used, as applicable, for each entity):

- If there are more than four merging entities, check box and attach an 8 1/2" x 11" blank sheet containing the required information for each additional entity from the appropriate section of article four.

(a) Owner's approval was not required from

Landmark Technology Group, Inc.

Name of merging entity, if applicable

Name of merging entity, if applicable

Name of merging entity, if applicable

Name of merging entity, if applicable

and, or;

Landmark Merger Subsidiary, Inc.

Name of surviving entity, if applicable



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Articles of Merger
 (PURSUANT TO NRS 92A.200)
Page 3

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(b) The plan was approved by the required consent of the owners of *:

Name of merging entity, if applicable

Name of merging entity, if applicable

Name of merging entity, if applicable

Name of merging entity, if applicable

and, or,

Name of surviving entity, if applicable

* Unless otherwise provided in the certificate of trust or governing instrument of a business trust, a merger must be approved by all the trustees and beneficial owners of each business trust that is a constituent entity in the merger.



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Articles of Merger
 (PURSUANT TO NRS 92A.200)
Page 4

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(c) Approval of plan of merger for Nevada non-profit corporation (NRS 92A.160):

The plan of merger has been approved by the directors of the corporation and by each public officer or other person whose approval of the plan of merger is required by the articles of incorporation of the domestic corporation.

Name of merging entity, if applicable

Name of merging entity, if applicable

Name of merging entity, if applicable

Name of merging entity, if applicable

and, or:

Name of surviving entity, if applicable



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Articles of Merger
 (PURSUANT TO NRS 92A.200)
Page 5

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5) Amendments, if any, to the articles or certificate of the surviving entity. Provide article numbers, if available. (NRS 92A.200)*:

Article 1 of the Surviving Entity is hereby amended to read "The name of the Corporation is Landmark Technology Group, Inc."

6) Location of Plan of Merger: (check a or b):

(a) The entire plan of merger is attached;

or,

(b) The entire plan of merger is on file at the registered office of the surviving corporation, limited-liability company or business trust, or at the records office address if a limited partnership, or other place of business of the surviving entity (NRS 92A.200).

7) Effective date and time of filing: (optional) (must not be later than 90 days after the certificate is filed)

Date: Time:

* Amended and restated articles may be attached as an exhibit or integrated into the articles of merger. Please entitle them "Restated" or "Amended and Restated," accordingly. The form to accompany restated articles prescribed by the secretary of state must accompany the amended and/or restated articles. Pursuant to NRS 92A.180 (merger of subsidiary into parent - Nevada parent owning 90% or more of subsidiary), the articles of merger may not contain amendments to the constituent documents of the surviving entity except that the name of the surviving entity may be changed.

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Articles of Merger
(PURSUANT TO NRS 92A.200)
Page 6


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8) Signatures - Must be signed by: An officer of each Nevada corporation; All general partners of each Nevada limited partnership; All general partners of each Nevada limited-liability limited partnership; A manager of each Nevada limited-liability company with managers or one member if there are no managers; A trustee of each Nevada business trust (NRS 92A.230)*

If there are more than four merging entities, check box and attach an 8 1/2" x 11" blank sheet containing the required information for each additional entity from article eight.

Landmark Technology Group, Inc.
Name of merging entity

X 
Signature Title Date
President 6-1-2018

Name of merging entity

X
Signature Title Date

Name of merging entity

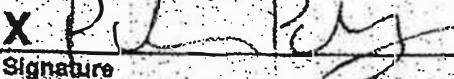
X
Signature Title Date

Name of merging entity

X
Signature Title Date

and

Landmark Merger Subsidiary, Inc.
Name of surviving entity

X 
Signature Title Date
President 6-1-2018

* The articles of merger must be signed by each foreign constituent entity in the manner provided by the law governing it (NRS 92A.230). Additional signature blocks may be added to this page or as an attachment, as needed.

IMPORTANT: Failure to include any of the above information and submit with the proper fees may cause this filing to be rejected.

This form must be accompanied by appropriate fees.

AGREEMENT AND PLAN OF MERGER

This AGREEMENT AND PLAN OF MERGER (the "Merger Agreement"), is entered into effective as of June 5, 2018 or as soon thereafter as notice has been duly provided to the Financial Industry Regulatory Authority ("FINRA"), by and among Landmark Technology Group, Inc., a Nevada corporation ("Landmark"), and Landmark Merger Subsidiary, Inc., a Nevada corporation and a wholly-owned subsidiary of Landmark ("Landmark Sub").

WHEREAS, on the date hereof, Landmark has authority to issue 7,000,000,000 shares of common stock, \$0.001 par value per share (the "Landmark Stock"), of which 2,405,413,500 shares are issued and outstanding and no shares of preferred stock are issued and outstanding;

WHEREAS, on the date hereof, Landmark Sub has authority to issue 700,000,000 shares of common stock, \$0.001 par value per share (the "Landmark Sub Stock"), of which One (1) share is issued and outstanding and held by Landmark, and 50,000,000 shares of preferred stock, of which no shares have been issued;

WHEREAS, the respective Boards of Directors of Landmark and Landmark Sub have determined that it is advisable and in the best interests of each of such corporations that Landmark be merged with and into Landmark Sub pursuant to §92A.180 of the Nevada General Corporation Law, under which Landmark Sub would survive, and with each holder of shares of Landmark Stock receiving one share of Landmark Sub Stock (rounded up to the nearest whole share) in exchange for 20,000 shares of Landmark Stock;

WHEREAS, the Boards of Directors of Landmark and Landmark Sub have approved this Merger Agreement, shareholder approval not being required pursuant to §92A.180 of the Nevada General Corporation Law;

WHEREAS, the parties hereto intend that the reorganization contemplated by this Merger Agreement shall constitute a tax-free reorganization pursuant to Section 368(a)(1) of the Internal Revenue Code;

NOW, THEREFORE, in consideration of the mutual agreements and covenants herein contained, Landmark Sub, Landmark, and PAC hereby agree as follows:

- (1) Merger. Landmark shall be merged with and into Landmark Sub (the "Merger"), and Landmark Sub shall be the surviving corporation (hereinafter sometimes referred to as the "Surviving Corporation"). The Merger shall become effective at 5:00 o'clock p.m. on June 4, 2018 or as soon thereafter as notice has been duly provided to the Financial Industry Regulatory Authority ("FINRA") (the "Effective Time").
- (2) Succession. At the Effective Time, the separate corporate existence of Landmark shall cease, and Landmark Sub shall succeed to all of the assets and property (whether real, personal or mixed), rights, privileges, franchises, immunities and powers of Landmark, and Landmark Sub shall assume and be subject to all of the duties, liabilities, obligations and restrictions of every kind and description of Landmark, including, without limitation, all outstanding indebtedness of Landmark.
- (3) Corporate Name. At the Effective Time, the name of Landmark Sub shall become "Landmark Technology Group, Inc."
- (4) Directors. The Directors of Landmark immediately preceding the Effective Time shall be the Directors of the Surviving Corporation at and after the Effective Time until their successors are duly elected and qualified.
- (5) Officers. The officers of Landmark immediately preceding the Effective Time shall be the officers of the Surviving Corporation at and after the Effective Time, to serve at the pleasure of the Board of Directors of Landmark Sub.

- (6) **Conversion of Securities.** At the Effective Time, by virtue of the Merger and without any action on the part of the holder thereof, each 20,000 shares of Landmark Stock issued and outstanding immediately prior to the Effective Time shall be changed and converted into and shall be one fully paid and non-assessable share of Landmark Sub Stock, rounded up to the nearest whole share;
- (6) **Other Agreements.** At the Effective Time, Landmark Sub shall assume any obligation of Landmark to deliver or make available shares of Landmark Stock under any agreement or employee benefit plan not referred to in Paragraph 5 herein to which Landmark is a party. Any reference to Landmark Stock under any such agreement or employee benefit plan shall be deemed to be a reference to Landmark Sub Stock and one share of Landmark Sub Stock shall be issuable in lieu of each 20,000 shares of Landmark Stock required to be issued by any such agreement or employee benefit plan, subject to subsequent adjustment as provided in any such agreement or employee benefit plan.
- (7) **Further Assurances.** From time to time, as and when required by the Surviving Corporation, Landmark Sub, or by its successors or assigns, there shall be executed and delivered on behalf of Landmark such deeds and other instruments, and there shall be taken or caused to be taken by it all such further and other action, as shall be appropriate, advisable or necessary in order to vest, perfect or conform, of record or otherwise, in the Surviving Corporation, the title to and possession of all property, interests, assets, rights, privileges, immunities, powers, franchises and authority of Landmark, and otherwise to carry out the purposes of this Merger Agreement, and the officers and directors of the Surviving Corporation are fully authorized, in the name and on behalf of Landmark or otherwise, to take any and all such action and to execute and deliver any and all such deeds and other instruments.
- (8) **Certificates.** At and after the Effective Time, all of the outstanding certificates which immediately prior thereto represented shares of Landmark Stock shall be deemed for all purposes to evidence ownership of and to represent the shares of Landmark Sub Stock, as the case may be, into which the shares of Landmark Stock represented by such certificates have been converted as herein provided and shall be so registered on the books and records of Landmark Sub and its transfer agent. The registered owner of any such outstanding certificate shall, until such certificate shall have been surrendered for transfer or otherwise accounted for to Landmark Sub or its transfer agent, have and be entitled to exercise any voting and other rights with respect to, and to receive any dividends and other distributions upon, the shares of Landmark Sub Stock, as the case may be, evidenced by such outstanding certificate, as above provided.
- (9) **Amendment.** The parties hereto, by mutual consent of their respective boards of directors, may amend, modify or supplement this Merger Agreement prior to the Effective Time.
- (10) **The Certificate of Incorporation of the Surviving Corporation shall be the Certificate of Incorporation of Landmark Sub, modified only by changing the name of the Surviving Corporation to Landmark Technology Group, Inc.**
- (11) **Termination.** This Merger Agreement may be terminated, and the Merger and the other transactions provided for herein may be abandoned, at any time prior to the Effective Time, whether before or after approval of this Merger Agreement by the board of directors of Landmark and Landmark Sub, by action of the board of directors of Landmark if it determines for any reason, in its sole judgment and discretion, that the consummation of the Merger would be inadvisable or not in the best interests of Landmark and its stockholders.
- (12) **Counterparts.** This Merger Agreement may be executed in one or more counterparts, and each such counterpart hereof shall be deemed to be an original instrument, but all such counterparts together
-

shall constitute but one agreement.

(13) **Descriptive Headings.** The descriptive headings herein are inserted for convenience of reference only and are not intended to be part of or to affect the meaning or interpretation of this Merger Agreement.

(14) **Governing Law.** This Merger Agreement shall be governed by and construed in accordance with the laws of the State of Nevada.

IN WITNESS WHEREOF, Landmark and Landmark Sub have caused this Merger Agreement to be executed and delivered as of the date first above.

LANDMARK TECHNOLOGY GROUP, INC.

By: 

Parashar Patel, President

LANDMARK MERGER SUBSIDIARY, INC.

By: 

Parashar Patel, President

SECRETARY OF STATE



NEVADA STATE BUSINESS LICENSE

LANDMARK TECHNOLOGY GROUP, INC.

Nevada Business Identification # NV20181399496

Expiration Date: June 30, 2019

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on June 5, 2018

Barbara K. Cegavske

Barbara K. Cegavske
Secretary of State

You may verify this license at www.nvsos.gov under the Nevada Business Search.

License must be cancelled on or before its expiration date if business activity ceases.
Failure to do so will result in late fees or penalties which by law cannot be waived.

STATE OF NEVADA

BARBARA K. CEGAUSKE
Secretary of State

KIMBERLEY PERONDI
Deputy Secretary
for Commercial Recordings



Commercial Recordings Division
202 N. Carson Street
Carson City, NV 89701-4201
Telephone (775) 684-5708
Fax (775) 684-7138

OFFICE OF THE
SECRETARY OF STATE

ALLIED CORP.

NV

Job:C20190227-1170
February 27, 2019

Special Handling Instructions:

FSC,AMEND,BL,EMAIL 02/27/2019 AP

Charges

Description	Document Number	Filing Date/Time	Qty	Price	Amount
Amendment	20190086535-79	2/27/2019 10:10:11 AM	1	\$175.00	\$175.00
24 Hour Expedite	20190086535-79	2/27/2019 10:10:11 AM	1	\$125.00	\$125.00
Business License	20190086535-79	2/27/2019 10:10:11 AM	1	\$0.00	\$0.00
Total					\$300.00

Payments

Type	Description	Amount
Credit	5513043720226728504050	\$300.00
Total		\$300.00

Credit Balance: \$0.00

Job Contents:

File Stamped Copy 1
Business License 1

ALLIED CORP.

NV

090204

090204



BARBARA K. CEGAVSKE
Secretary of State
202 North Carson Street
Carson City, Nevada 89701-4201
(775) 684-5708
Website: www.nvsos.gov

Filed in the office of <i>Barbara K. Cegavske</i> Barbara K. Cegavske Secretary of State State of Nevada	Document Number 20190086535-79
	Filing Date and Time 02/27/2019 10:10 AM
	Entity Number E0269092018-6

Certificate of Amendment
(PURSUANT TO NRS 78.385 AND 78.390)

USE BLACK INK ONLY - DO NOT HIGHLIGHT

ABOVE SPACE IS FOR OFFICE USE ONLY

Certificate of Amendment to Articles of Incorporation
For Nevada Profit Corporations
(Pursuant to NRS 78.385 and 78.390 - After Issuance of Stock)

1. Name of corporation:

Landmark Technology Group, Inc.

2. The articles have been amended as follows: (provide article numbers, if available)

Article 1 of the Certificate of Incorporation filed with the Office of the Secretary of State of Nevada is hereby amended to read as follows: 1. The name of the Corporation is Allied Corp.

3. The vote by which the stockholders holding shares in the corporation entitling them to exercise at least a majority of the voting power, or such greater proportion of the voting power as may be required in the case of a vote by classes or series, or as may be required by the provisions of the articles of incorporation* have voted in favor of the amendment is: majority of those voting

4. Effective date and time of filing: (optional)

Date: 2-21-19

Time:

(must not be later than 90 days after the certificate is filed)

5. Signature: (required)

X *Randy Tubew*

Signature of Officer

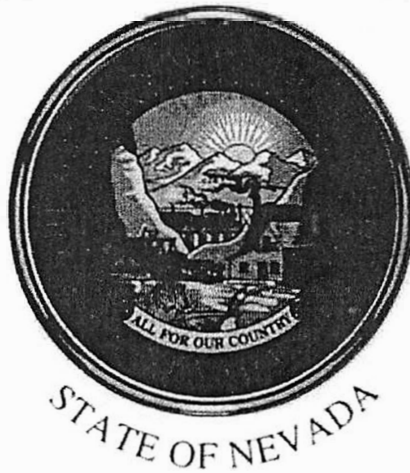
*If any proposed amendment would alter or change any preference or any relative or other right given to any class or series of outstanding shares, then the amendment must be approved by the vote, in addition to the affirmative vote otherwise required, of the holders of shares representing a majority of the voting power of each class or series affected by the amendment regardless to limitations or restrictions on the voting power thereof.

IMPORTANT: Failure to include any of the above information and submit with the proper fees may cause this filing to be rejected.

This form must be accompanied by appropriate fees.

Nevada Secretary of State Amend Profit-After
Revised: 1-5-15

SECRETARY OF STATE



NEVADA STATE BUSINESS LICENSE

ALLIED CORP.

Nevada Business Identification # NV20181399496

Expiration Date: June 30, 2019

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on February 27, 2019

A handwritten signature in cursive script that reads "Barbara K. Cegavske".

Barbara K. Cegavske
Secretary of State

You may verify this license at www.nvsos.gov under the Nevada Business Search.

License must be cancelled on or before its expiration date if business activity ceases.
Failure to do so will result in late fees or penalties which by law cannot be waived.

EXHIBIT B



⚠ This form has NOT yet been submitted to FINRA. Please review the answers you provided. You must return to the editable version of the form and press the Submit button to send this information to FINRA.

[Back to Filing Cabinet](#) [Logout rcutler1](#)

Company Information

Issuer Company Related Action Notification

All fields marked with * are mandatory.

Company Information

Review the [Form Instructions](#) prior to completing the form.

Company Name *

Company Address

Street 1 *	<input type="text" value="28562 Oso Parkway"/>	Country *	<input type="text" value="United States"/>
Street 2	<input type="text" value="Unit D"/>	State *	<input type="text" value="California"/>
Street 3	<input type="text"/>	City *	<input type="text" value="Rancho Santa Margarita"/>
Website	<input type="text"/>	Zip/Postal Code *	<input type="text" value="92688"/>
Telephone *	<input type="text" value="9499331964"/>	Facsimile	<input type="text" value="9496665006"/>

Is Company required to file reports pursuant Section 13 or 15(d) of the Exchange Act? *

Yes No

Is the Company a bank or savings association that files periodic reports with its appropriate Federal banking agency or State bank supervisor (as defined in U.S.C. 1813)? *

Yes No

Country of Incorporation *	State of Incorporation *	Date of Incorporation *
<input type="text" value="United States"/>	<input type="text" value="Nevada"/>	<input type="text" value="02/22/1996"/>

Is the Company in 'Good Standing' in its state of Incorporation? *

Yes No

Contact Information

Issuer Company Related Action Notification

All fields marked with * are mandatory.

Contact Information

Review the Form Instructions prior to completing the form.

First Name *	<input type="text" value="Richard"/>	Last Name *	<input type="text" value="Cutler"/>
Title *	<input type="text" value="Attorney"/>		
Contact Firm Name *	<input type="text" value="Cutler Law Group PC"/>	<input type="checkbox"/>	Same as Company
Affiliation with Company *	<input type="text" value="Attorney"/>		
Address	<input type="checkbox"/> Same as Company		
Street 1 *	<input type="text" value="6575 West Loop South"/>	Country *	<input type="text" value="United States"/>
Street 2	<input type="text" value="Suite 140"/>	State *	<input type="text" value="Texas"/>
Street 3	<input type="text"/>	City *	<input type="text" value="Bellaire"/>
		Zip/Postal Code *	<input type="text" value="77401"/>
Telephone *	<input type="text" value="7138880040"/>	Email Address *	<input type="text" value="rcutler@cutlerlaw.com"/>
		Facsimile	<input type="text" value="7135837150"/>

Company Officers and Directors

Issuer Company Related Action Notification

All fields marked with * are mandatory.

Company Officers and Directors

Review the Form Instructions prior to completing the form.

Click a row to edit it.

- 1. 1. Company Officers and Directors

First Name *	<input type="text" value="Randall"/>
Last Name *	<input type="text" value="Lanham"/>
Title *	<input type="text" value="CEO, President, Director"/>
Email Address *	<input type="text" value="rjanham@mac.com"/>
Date of Appointment *	<input type="text" value="01/15/2019"/>

Are any of the Officers, Directors, or parties related to the company and/or company-related action the subject of pending, adjudicated or settled regulatory action or investigation by a federal, state or foreign regulatory agency or self-regulatory organization; or a civil or criminal action related to fraud or securities laws violations? *

Yes No

Transfer Agency

Issuer Company Related Action Notification

All fields marked with * are mandatory.

Transfer Agency

Review the Form Instructions prior to completing the form.

Transfer Agency Name *	<input type="text" value="Signature Stock Transfer"/>	Date of Appointment *	<input type="text" value="07/22/1996"/>
------------------------	---	-----------------------	---

Agency Representative First Name * Agency Representative Last Name * Agency Representative Email *

Jason Bogutski jason@signaturestocktransfer.com

Address

Street 1 *: 14673 Midway Rd Country *: United States
Street 2 Suite 220 State *: Texas
Street 3 City *: Addison
Zip/Postal Code *: 75001
Telephone 97261 24120 Website www.signaturestocktransfer.com Facsimile

Does the transfer agency have a Co Agent relationship with another Transfer Agency? *

Yes No

Is the transfer agency the same transfer agency that will process this corporate action? *

Yes No

Security Information

Issuer Company Related Action Notification

All fields marked with * are mandatory.

Security Information

Review the Form Instructions prior to completing the form.

Current Issue Symbol GVSI Current Cusip 382147205 Cusip and Symbol Valid
Security Type * Common Shares New Cusip 51508V101
Security Description * common stock

Does this issue trade on a foreign exchange? *

Yes No

Are you aware of any current trading or clearing restriction by any exchange, government agency, self-regulatory organization of clearing organization imposed on the company's shares/ADR? *

Yes No

Transactions

Issuer Company Related Action Notification

All fields marked with * are mandatory.

Transactions

Please check all corporate actions that apply. Additionally please see FINRA Rule 6490 Fee Schedule for application fees.

Stock Split

Merger / Acquisition

Anticipated effective date of merger *

Will there be any consideration to the shareholders? * Yes No

Name of company merging with/acquiring *

Is the company you are merging with/acquiring a publicly traded company? * Yes No

Name Change

Company Name *

Is name change the result of merger, reverse merger or acquisition? * Yes No

Legal Effective date of name change

OTC Voluntary Symbol Change Request

All submissions of OTC voluntary symbol results must be accompanied by \$500, non-refundable fee.

Preference #1 *

Preference #2

Preference #3

FINRA will make its best attempt to honor the requests above; however, granting of a symbol is subject to availability. FINRA can give no guarantee that any of the request above will be granted.

Spin Off

Domicile Change

Rights Offering

Liquidation

Dividend/Distribution

Redemption

Bankruptcy

Other

Documentation

Issuer Company Related Action Notification

All fields marked with * are mandatory.

Documentation

Please attach the following documentation. If the Company is an SEC report company and has filed the required documents with the SEC, the Company can provide, in lieu of the required documents listed below, the SEC filing type (i.e., 8k, 10k, etc.) and the date of the filing of each document.

Executed and notarized copy of the Board of Directors Resolutions or notarized officer's certificate authorizing the requested corporate action.

[President's Certificate Board and shareholder Resolutions March 19, 2019.pdf 6692858 bytes](#)

Notarized and executed shareholder approval authorizing the requested corporate action or notarized officer's certificate indicating shareholder approval of requested corporate action. If issuer's state of domicile does not require shareholder approval for requested corporate action, please provide specific state law that states the item is not required.

[President's Certificate Board and shareholder Resolutions March 19, 2019.pdf 6692858 bytes](#)

File stamped Articles of Incorporation from the time the company began using its current name.

[Landmark - Articles and amendments from inception.pdf 5756985 bytes](#)

[Certificate of Amendment February 21, 2019 \(file stamped\).pdf 122622 bytes](#)

Letter providing a full corporate history beginning at the original date of incorporation including all corporate changes, but not limited to, changes of control, reverse mergers, name changes, share exchanges, purchase agreements, etc. that have occurred until present day.

[Letter to FINRA corporate history March 19, 2019.pdf 153571 bytes](#)

If applicable, attach CUSIP confirmation from the CUSIP Service Bureau (212-438-6565 or www.cusip.com) indicating the current status of the CUSIP for the Issue(s). Please note: current CUSIP should not be suspended until shortly before requested corporate action is announced.

[CUSIP Confirmation.pdf 127590 bytes](#)

Executed appointments of the current corporate officers and directors of the Issuer. The appointments may be submitted as executed resolutions by the former officers appointing the new officers; filings made to the SEC; filings with the Secretary of State showing the appointment of the new officers and the resignations of the prior officers; or appointments reaffirming the officer's position within the company executed and notarized.

[President's Certificate Appointments and Resignations March 19, 2019.pdf 519268 bytes](#)

Executed resignation from the prior corporate officers and directors of the Issuer. The resignations may be submitted as executed resignation letters; filings made to the SEC; certifications from the secretary of the company certifying that the former officers of the company departed on their own accord and the departure was not followed by a change of control/corporate shell transaction; legal opinion letter, from outside counsel, certifying that the former officers of the company departed on their own accord and the departure was not followed by a change of control/corporate shell transaction which should include the details surrounding the resignations and the control was obtained in accordance with the corporation's by-laws and State and Federal securities law; or filings with the Secretary of State showing the appointment of the new officers and the resignations of the prior officers

[President's Certificate Appointments and Resignations March 19, 2019.pdf 519268 bytes](#)

Executed appointments of the Board of Directors who have signed the Board of Directors consent.

[President's Certificate Appointments and Resignations March 19, 2019.pdf 519268 bytes](#)

Plan of Merger

[Articles of Merger \(file stamped\).pdf 3666130 bytes](#)

File-stamped Articles of Merger

[Articles of Merger \(file stamped\).pdf 3666130 bytes](#)

CUSIP confirmation from the CUSIP Service Bureau (212-438-6565 or www.cusip.com) indicating the current status of the CUSIP for the Issue(s), if applicable. Please note: current CUSIP should not be suspended until shortly before requested corporate action is announced.

[CUSIP Confirmation.pdf 127590 bytes](#)

File stamped Articles of Amendment amending the company from its current name to the new name.

Certificate of Amendment February 21, 2019 (file stamped).pdf 122622 bytes

File-stamped articles of merger if name change is as a result of a merger.

Plan of merger if name change is as a result of a merger

For companies that are not current in their SEC filings, executed and notarized documents relating to the appointment of the current corporate officers and directors. If appointment is less than 6 months, attach documents relating to the resignation of prior corporate officers and directors.

President's Certificate Appointments and Resignations March 19, 2019.pdf 519268 bytes

President's Certificate Appointments and Resignations June 6 2018 - Signed and Notarized.pdf 4050820 bytes

Please attach any other relevant documentation if applicable.

Letter to FINRA Holding Company Structure March 19, 2019.pdf 207652 bytes

Certification

Issuer Company Related Action Notification

All fields marked with * are mandatory.

Fees Owed

Please note that the actual amount due for the corporate actions may change after review of the information submitted to FINRA. Please see [FINRA Rule 6490 Fee Schedule](#) for applicable fees.

Transaction Option	Fee Name	Fee
Stock Split		\$0.00
Spin-off		\$0.00
Dividend/Distribution		\$0.00
Merger/Acquisition		\$0.00
Redemption		\$0.00
Rights Offering		\$0.00
Bankruptcy		\$0.00
OTC Voluntary Symbol Change Request	Voluntary Symbol Change Request	\$500.00
Liquidation		\$0.00
Total Fees Due		\$500.00

I hereby certify that the information disclosed in this Issuer Company-Related Action Notification Form is accurate and true to the best of my information, knowledge and belief, and that I have all necessary authority to submit this form on behalf of the named issuer and to respond to communications related to this form. *

Printed Name *

Date *

To submit form, click 'make payment' button. Please note that you have the option to submit payment or decline to a later date, and clicking 'I Decline' will return you to a read-only version of your submitted form.

CUTLER LAW GROUP

M. Richard Cutler, Esq.
Admitted in California & Texas

Corporate Securities Law

March 19, 2019

FINRA
OTC Corporate Actions
9509 Key West Avenue
Rockville, MD 20850

**Re: Allied Corp. (formerly Good Vibration Shoes, Inc.)
Request for reverse split, merger, name change and symbol change**

Gentlemen and Ladies:

This office represents Allied Corp (formerly Good Vibration Shoes, Inc.). Our review is supplemented by the assistance of Randall Lanham of Lanham & Lanham LLC.

This letter is a supplement to the Issuer Company Related Action form filed on March 19, 2019. This correspondence is being provided to provide supplemental information and confirm the Company's request to proceed under its submission of the Issuer Company-Related Action Notification Form.

We are aware that Good Vibration Shoes did not file every required SEC filing at the time it filed a Form 15. Please be advised, however, that the structure of the transaction between the Company (then named Landmark Technology Group, Inc.), a Nevada corporation ("Landmark"), and Landmark Merger Subsidiary, Inc., a Nevada corporation and a wholly-owned subsidiary of Landmark reflected a subsidiary merger pursuant to which Merger Subsidiary survived and changed its name back to Landmark Technology Group, Inc. The Company subsequently filed a certificate of amendment to change the name to Allied Corp.

As you are aware from other transactions there have been previous discussions with Larry Spigel, Assistant Director of the U.S. Securities and Exchange Commission regarding succession-related issues under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), arising from circumstances identical to the hereinafter described reorganization of Eyecity.com, Inc. into a holding company structure (the "Reorganization"). Please see the following, to-wit:

To effect the Reorganization, Merger Sub was formed by Landmark as its direct and wholly owned subsidiary. The holding company organizational structure was implemented pursuant to Section 92A of the Nevada General Corporation Laws, by the merger of Landmark with and into Merger Sub. Merger Sub survived the merger. As you are aware, the Commission has recognized the holding company structure through numerous no action letters relating to Nevada Section 92A as well as a similar section (Section 251(g)) of the General Corporation Law of the State of Delaware. At the time of the Reorganization, Merger Sub is the successor issuer and had less than 300 shareholders.

Upon consummation of the Reorganization, each issued and outstanding common stock share of the former Landmark was transmuted into and exchanged for an identical equity structure of Merger Sub (on a one share for 20,000 share basis) having the same designations, rights, powers and preferences, and qualifications, limitations and restrictions. Upon consummation, Merger Sub was the issuer since the former equity structure was transmuted pursuant to Section 92A into current issued and outstanding equities of Merger Sub. The Reorganization was exempt from the registration requirements of the Securities Act of 1933 (“Act”) as there was no “offer” or “sale” as defined in Section 2(3) of the Act so as to invoke the requirements of Rule 145 also under the Act. Under the terms of the Agreement the shareholders and equity holders of the former Landmark had no appraisal rights or rights to a shareholder vote and consequently no investment decision was made by the shareholders. Further, the transaction complied with the provisions of Rule 144(D)(3)(x) titled “Holding Company Formation.”

The Commission has long recognized the form of Reorganization executed here under comparable circumstances, including similar holding company reorganizations. See e.g., *The Dress Barn, Inc.*, available August 13, 2010, *GulfMark Offshore, Inc.*, available January 11, 2010, *Tim Hortons Inc.*, available September 9, 2009, *Weatherford International Ltd.*, available January 14, 2009, *Willbros Group, Inc.*, available February 27, 2009, *Pediatrix Medical Group, Inc.*, available December 22, 2008, *Otter Tail Corporation*, available December 2008, *Mentor Corporation*, available September 26, 2008, *Dollar Tree Stores, Inc.*, available February 20, 2008, *InterDigital Communications Corporation*, available June 25, 2007, *Hecla Mining Company*, available October 31, 2006, *Mercer International, Inc.*, available December 12, 2005, *Matria Healthcare, Inc.*, available February 10, 2005, *Adolph Coors Company*, available August 25, 2003, *Bon-Ton Stores* (July 14, 1995), *INDESCO, Inc.* (October 31, 1995), *Toys R Us, Inc.* (December 31, 1995), *ABX Air, Inc.* (June 13, 2007), *Brandywine Raceway Association* (June 27, 1977), *BMC West Corp.* (April 16, 1997), *Roper Industries, Inc.* (July 19, 2007), *Lamalie Assoc., Inc.* (December 16, 1998), *IPC Information Systems, Inc.* (May 20, 1999), *Kerr-McGee Holdco, Inc.*, (July 31, 2001), *Hecia Mining Co.* (October 31, 2006), *Equitable Resources, Inc.* (April 25, 2007), and *Halliburton Co.* (December 11, 1996).

It abundantly clear that Merger Sub is not the surviving or resulting corporation but that of a newly created parent holding company under Section 92A of the Nevada Act. As stated, the parent holding company formation was done in compliance with the Nevada Act and the parent, Landmark (GVSI), is not a successor or survivor. The Statute is very clear and exacting as to the procedure and results, whereby Merger Sub was newly formed under Section 92A and only become the Parent and not a successor under Section 92A. There is no administrative ruling, case law, no action letter, or other opinion that is in contradiction to the propriety of the action taken in this Reorganization or the results of the parent/holding company formation.

As to whether or not the new parent/holding company, Merger Sub (now named Allied Corp.), has any reporting or filing responsibility with the SEC, the answer is clear that no such obligation remains under Federal law. We direct your attention to 17 C.F.R. § 240.12g-3, specifically Rule 12g-3(a) which provides as follows, to wit:

Where in connection with a succession by merger, consolidation, exchange of securities, acquisition of assets or otherwise, securities of an issuer that are not already registered pursuant to Section 12 of the Act (15 U.S.C. 78 l) are issued to the holders of any class of securities of another issuer that is registered pursuant to either Section 12 (b) or (g) of the Act (15 U.S.C. 78 l (b) or (g)), the class of securities so issued shall be deemed to be registered under the same paragraph of Section 12 of the Act unless upon consummation of the succession:

- (1) Such class is exempt from such registration other than by § 240.12g3- 2;
- (2) All securities of such class are held of record by fewer than 300 persons, or 1,200 persons in the case of a bank; a savings and loan holding company, as such term is defined in Section 10 of the Home Owners' Loan Act (12 U.S.C. 1461); or a bank holding company, as such term is defined in section 2 of the Bank Holding Company Act of 1956 (12 U.S.C. 1841);
- (3) The securities issued in connection with the succession were registered on Form F-8 or Form F-80 (§ 239.38 or § 239.41 of this chapter) and following succession the successor would not be required to register such class of securities under Section 12 of the Act (15 U.S.C. 78 l) but for this section.

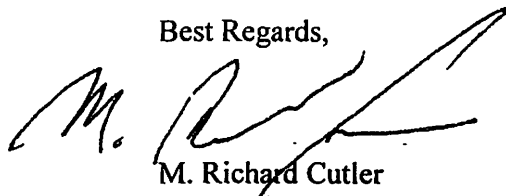
It is important to note that Merger Sub is a brand new company, is not the successor in interest, is the new parent with the same shareholder structure and is a company with less than 300 shareholders of record on the date of the Reorganization. The Reorganization did not allow for any reporting responsibility to transfer for purposes of applicability Rule 12g-3(a) under the Exchange Act. Thus Rule 12g-3(a) blocked the transfer to Merger Sub of any nexus or connection to past reporting responsibilities, the former file number, tax id number, or otherwise. Merger Sub is a successor issuer, but not under Rules 12g-3(a) and 12b-c of the Exchange Act.

We believe that there can be no other conclusion. Merger Sub (now renamed Allied Corp.) has no obligation to file any delinquent filings with the Commission under Rules 12g-3 and 12b-2 in light of the fact of the parent/holding company formation, namely the Reorganization, and in light of the fact that there were less than 300 shareholders.

Please advise if you need anything further and when the Company may expect that the record date, etc. will be effective for the corporate action requested.

Thank you for your time and for your assistance with this matter. Please do not hesitate to contact us at the numbers or emails reflected on this email.

Best Regards,



M. Richard Cutler

Enclosures

CUTLER LAW GROUP

PAGE 4 OF 4

Cc: Randall Lanham

EXHIBIT D

From: [OTC Corporate Actions](#)
To: routler@cutlerlaw.com; jason@signaturestocktransfer.com
Cc: [OTC Corporate Actions](#)
Subject: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)
Date: Thursday, March 21, 2019 10:36:36 AM

FINRA has received your form submitted on behalf of the above mentioned company for a 'merger, name change, and symbol change' request.

Please respond to this email with the requested information outlined below. The omission of material information or failure to provide the required documentation will cause certain delay in completing the corporate action in the market place. If the requested information is not submitted within 90 calendar days from the date of this request, your firm's submission will be considered lapsed and the file will be closed with no further action.

If the corporate action request involves a distribution, please do not distribute any shares to shareholders until the company and the transfer agent receive FINRA notification that the corporate action has been processed.

At this time, the following items are required to move forward with the requested action:

1. FINRA found the issuer's previous case deficient under Prong 2 less than six months ago. Please advise what has changed during this period. Has the issuer made any effort to cure the SEC filing deficiency? FINRA reviewed the structure of the merger when we reviewed that case. Is the issuer making a new argument regarding why the issuer does not have SEC filing obligations following the merger?
2. File-stamped copy of the amended articles of incorporation from Nevada which shows the company changing its name from Long Beard Breweries, Inc. to Landmark Technology Group, Inc.
3. File-stamped articles of amendment from Nevada showing the name change to Allied Corp.
4. The resignation of Baoyi Zou as a director. This may be submitted in either of the following formats:
 - a. Executed resignations letters from Baoyi Zou
 - b. PDF copies of filings previously made to the SEC, such as 8-Ks
5. Please provide an executed copy of the share purchase agreement in which Randall J. Lanham received one share of Series A Preferred Stock. If this share was purchased, please provide proof of purchase.
6. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.

TA verification form can be accessed here: [Transfer Agent Verification Form](#)

7. FINRA did not announce the previous CUSIP change from 382147205 to 51508V101 (Landmark Technology Group Inc). Please confirm the Transfer Agent did not process this change or exchange the shares for that new CUSIP (51508V101).

8. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - Confirm the current CUSIP will be suspended upon market effectiveness of the corporate action. **Please note:** current CUSIP should not be suspended until shortly before requested corporate action is announced.
9. Notarized and executed copy of the shareholder's consent authorizing the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc. This may be submitted in any the following formats:
 - a. Executed and notarized copy of the Shareholders Consent
 - b. Executed and notarized Inspector of the Election Report
 - c. Executed and notarized Officer's Certificate validating an executed Shareholders Consent or Inspector of the Election Report
 - c. PDF copy of a filing previously made to the SEC, such as a DEF14C Information Statement
 - d. If shareholder approval was not required from shareholders of GVSI, please provide the relevant state statute.
10. Please provide copies of the shareholders list as of the dates below which include a legend that details the number, percentage, and type of stock owned (i.e., free trading and/or restricted shares).
 - a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current list
11. Please provide a table which notes all classes of preferred shares issued and outstanding as of the dates below, the owners of these shares, the number of shares outstanding, and the voting and conversion rights of the shares.
 - a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders
12. For the Series A Preferred and any other classes of preferred shares outstanding as of the dates below, please provide file-stamped Certificates of Designation which authorize those shares and which note their voting and conversion rights.
 - a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders
13. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt

would convert to under the terms of the agreement.

DTCC Eligibility requirement: If the company intends for the security's current or new CUSIP to remain or become DTC eligible, click the following link for more information:

http://www.stai.org/pdfs/issuer-agent_corp_action_flyer.pdf. If you are not seeking DTCC eligibility for the current or new CUSIP, submit a copy of the letter provided to DTCC confirming the non-eligibility. Please be advised that the current or new CUSIP may not be available for trading to some financial institutions, and by extension to shareholders, if this corporate action is announced prior to the effectiveness of DTCC eligibility of the current or new CUSIP.

Please be advised that FINRA Rule 6490 (Processing of Company-Related Actions) has been approved by the Securities and Exchange Commission. The Rule clarifies FINRA's scope of authority when processing documents related to Announcements for Company-Related Actions for Non-Exchange Listed Securities and to implement fees for such services. For additional information, please see [Regulatory Notice 10-38](#).

The complete text of FINRA Rule 6490 can be found here: [FINRA Rule 6490](#)

-
The company's request may go through a lengthy review process. We ask for your patience and understanding during this time. If there is a balance due for this corporate action, please submit payment as soon as possible.

If you have any questions regarding this submission, please feel free to contact me via email at the address listed below.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

Confidentiality Notice:: This email, including attachments, may include non-public, proprietary, confidential or legally privileged information. If you are not an intended recipient or an authorized agent of an intended recipient, you are hereby notified that any dissemination, distribution or copying of the information contained in or transmitted with this e-mail is unauthorized and strictly prohibited. If you have received this email in error, please notify the sender by replying to this message and permanently delete this e-mail, its attachments, and any copies of it immediately. You should not retain, copy or use this e-mail or any attachment for any purpose, nor disclose all or any part of the contents to any other person. Thank you.

CUTLER LAW GROUP

M. Richard Cutler, Esq
Admitted in California & Texas

Corporate Securities Law

March 19, 2019

OTC Corporate Actions
9509 Key West Avenue
Rockville, MD 20850

Re: Allied Corp (formerly Good Vibration Shoes, Inc.)

Ladies and Gentlemen:

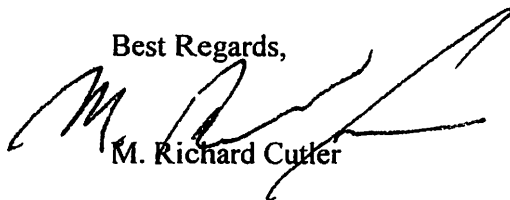
Pursuant to FINRA's Issuer Related Company Action form, please let this letter serve as the corporate history of Allied Corp. (formerly Good Vibration Shoes, Inc.) (the "Company").

1. The Company was incorporated in the State of Utah on June 7, 1982 under the name Virtual Technologies, Inc. The articles provided for 35,000,000 authorized common shares and 5,000,000 preferred shares.
2. On July 26, 1996 the Company merged with a Nevada corporation and changed its legal domicile to Nevada. As part of the merger the authorized stock was changed to 30,000,000 shares of common stock and 5,000,000 shares of preferred stock.
3. On December 9, 1997, the Company restated the articles of incorporation, changing its name to Solpower Corporation.
4. On December 13, 2007 the Company filed a Certificate of Change with Nevada changing the authorized stock to 100,000,000 shares of common stock and 5,000,000 shares of preferred stock.
5. On December 22, 2007, by unanimous written action of the Board of Directors, the Company authorized a one for ten reverse split of the Company's common stock. The reverse split was affected on January 14, 2008.
6. On July 15, 2012 the Company changed control with the resignation of Fraser Moffat, Gary Stewart and James Hirst, appointing Aaron Johnson as temporary chairman and sole controller of the Company.
7. On January 1, 2013 the Company changed control with the resignation of Aaron Johnson; appointing Charles Neinstedt as sole Officer, Director, CE) and Secretary of the Company.
8. On July 29, 2013 the Company filed a Certificate of Amendment with Nevada changing the authorized stock to 1,000,000,000 shares of common stock and 5,000,000 shares of preferred stock.
9. On February 27, 2014 the Company filed a Certificate of Amendment with Nevada changing the name to Bitcoin Collect, Inc.
10. On June 23, 2014 the Company changed control with the resignation of Charles Niestedti, appointing Dr. Richard Koenig CEO and President, Claire Zhulke Treasurer and William Jefferson as Director.
11. On July 22, 2014 the Company filed a Certificate of Amendment with Nevada changing the name to Good Vibrations Shoes, Inc.
12. On December 8, 2014 the Company filed a Certificate of Amendment with Nevada effectuating a 1 for 10 reverse stock split.
13. On April 29, 2015 the Company changed control with the resignation of Dr. Richard Koenig, Claire Zhulke and William Jefferson; appointing Emmanuel Gyamfi CEO, President and Director.

14. On July 31, 2015 the Company filed a Certificate of Amendment with Nevada changing the name to Vindai Corporation.
15. On July 31, 2015 the Company filed a Certificate of Amendment with Nevada changing the authorized stock to 250,000,000 shares of common stock and 5,000,000 shares of preferred stock.
16. On December 4, 2015 the Company changed control with the resignation of Emmanuel Gyamfi; appointing Paul Carlin CEO and Chairman.
17. On March 22, 2016 the Company filed a Certificate of Amendment with Nevada changing the name to Long Beard Breweries, Inc.
18. On June 22, 2016 the Company filed a Certificate of Amendment with Nevada changing the authorized stock to 7,000,000,000 shares of common stock and 5,000,000 shares of preferred stock.
19. On March 28, 2017 the Company changed control with the resignation of Paul Carlin; appointing Steven Lampert as Sole Director and Officer.
20. On April 27, 2018 the Company filed a Certificate of Amendment with Nevada changing the name to Landmark Technology Group, Inc.
21. On April 28, 2018 the Company changed control with the resignation of Steven Lampert, appointing Parashar Patel as President, Chairman and Director and Baoyi Zou as Director, Secretary and Treasurer.
22. On June 5, 2018 the Company merged with and into Landmark Merger Subsidiary, Inc., its wholly owned Nevada subsidiary. As part of the merger (i) the name was changed back to Landmark Technology Group, Inc., (ii) the Company effectuated a 1 for 20,000 reverse stock exchange as part of the exchange in the merger and (iii) the authorized capital stock of the Company became that of the merger subsidiary which was 700,000,000 shares of common stock and 50,000,000 shares of preferred stock.
23. On January 1, 2019 the changed control with the transfer of one share of Series A Preferred Stock to Randall J. Lanham.
24. On January 15, 2019 a further change of control occurred with the resignation of Parashar Patel as a director and officer, and the appointment of Randall J. Lanham as CEO, President and Director.
25. On February 27, 2019 the Company filed a Certificate of Amendment with Nevada changing the name to Allied Corp.

If you have any questions, or if this office may be of further assistance please do not hesitate to call.

Best Regards,



M. Richard Cutler

From: [OTC Corporate Actions](#)
To: jason@signaturestocktransfer.com; [OTC Corporate Actions](#)
Cc: cutler@cutlerlaw.com; rlanham21@gmail.com
Subject: RE: GOOD VIBRATIONS ~ FINRA/1/A ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001556
Date: Thursday, March 28, 2019 10:28:42 AM

Jason,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. FINRA found the issuer's previous case deficient under Prong 2 less than six months ago. Please advise what has changed during this period. Has the issuer made any effort to cure the SEC filing deficiency? FINRA reviewed the structure of the merger when we reviewed that case. Is the issuer making a new argument regarding why the issuer does not have SEC filing obligations following the merger?
2. File-stamped copy of the amended articles of incorporation from Nevada which shows the company changing its name from Long Beard Breweries, Inc. to Landmark Technology Group, Inc.
3. File-stamped articles of amendment from Nevada showing the name change to Allied Corp.
4. The resignation of Baoyi Zou as a director. This may be submitted in either of the following formats:
 - a. Executed resignations letters from Baoyi Zou
 - b. PDF copies of filings previously made to the SEC, such as 8-Ks
5. Please provide an executed copy of the share purchase agreement in which Randall J. Lanham received one share of Series A Preferred Stock. If this share was purchased, please provide proof of purchase.
6. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.

TA verification form can be accessed here: [Transfer Agent Verification Form](#)

7. FINRA did not announce the previous CUSIP change from 382147205 to 51508V101 (Landmark Technology Group Inc). Please confirm the Transfer Agent did not process this change or exchange the shares for that new CUSIP (51508V101).
8. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - Confirm the current CUSIP will be suspended upon market effectiveness of the corporate action. **Please note:** current CUSIP should not be suspended until shortly before requested corporate action is announced.
9. Notarized and executed copy of the shareholder's consent authorizing the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc. This may be submitted in any the

following formats:

- a. Executed and notarized copy of the Shareholders Consent
 - b. Executed and notarized Inspector of the Election Report
 - c. Executed and notarized Officer's Certificate validating an executed Shareholders Consent or Inspector of the Election Report
 - c. PDF copy of a filing previously made to the SEC, such as a DEF14C Information Statement
 - d. If shareholder approval was not required from shareholders of GVSI, please provide the relevant state statute.
 - e. **We received shareholders lists as of 6/5/18. If this is not the record date in which shareholders authorized this merger, we will also require another shareholders list.**
10. For the Series A Preferred and any other classes of preferred shares outstanding as of the dates below, please provide file-stamped Certificates of Designation which authorize those shares and which note their voting and conversion rights.
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders
11. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.
12. Please provide the control person for the shareholding entity Koenig Family Limited Partnership.

Thank you,

Mike Kurkjian

FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: jason@signaturestocktransfer.com <jason@signaturestocktransfer.com>

Sent: Wednesday, March 27, 2019 1:10 PM

To: OTC Corporate Actions <otccorpactions@finra.org>

Cc: rcutler@cutlerlaw.com; r[REDACTED]@gmail.com

Subject: [EXTERNAL] GOOD VIBRATIONS ~ FINRA/I/IA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

Mike ~ FINRA

Please see the lists for the common and preferred shares for the 3 dates requested as well as the percentage common list as of today.

Please note we will be sending the ta verification form and the DTCC information to you once everything is prepared.

Thank you

**Jason M. Bogutski ~ President
Signature Stock Transfer, Inc.
14673 Midway Road ~ Suite 220
Addison, Texas 75001
Telephone ~ 972 612 4120**

From: "OTC Corporate Actions" <otccorpaactions@finra.org>
Date: Thu, Mar 21, 2019 10:36 am
To: "rcutler@cutlerlaw.com" <rcutler@cutlerlaw.com>, "jason@signaturestocktransfer.com" <jason@signaturestocktransfer.com>
Cc: "OTC Corporate Actions" <otccorpaactions@finra.org>
Subject: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

FINRA has received your form submitted on behalf of the above mentioned company for a 'merger, name change, and symbol change' request.

Please respond to this email with the requested information outlined below. The omission of material information or failure to provide the required documentation will cause certain delay in completing the corporate action in the market place. If the requested information is not submitted within 90 calendars days from the date of this request, your firm's submission will be considered lapsed and the file will be closed with no further action.

If the corporate action request involves a distribution, please do not distribute any shares to shareholders until the company and the transfer agent receive FINRA notification that the corporate action has been processed.

At this time, the following items are required to move forward with the requested action:

1. FINRA found the issuer's previous case deficient under Prong 2 less than six months ago. Please advise what has changed during this period. Has the issuer made any effort to cure the SEC filing deficiency? FINRA reviewed the structure of the merger when we reviewed that case. Is the issuer making a new argument regarding why the issuer does not have SEC filing obligations following the merger?
2. File-stamped copy of the amended articles of incorporation from Nevada which shows the company changing its name from Long Beard Breweries, Inc. to Landmark Technology Group, Inc.

3. File-stamped articles of amendment from Nevada showing the name change to Allied Corp.
4. The resignation of Baoyi Zou as a director. This may be submitted in either of the following formats:
 - a. Executed resignations letters from Baoyi Zou
 - b. PDF copies of filings previously made to the SEC, such as 8-Ks
5. Please provide an executed copy of the share purchase agreement in which Randall J. Lanham received one share of Series A Preferred Stock. If this share was purchased, please provide proof of purchase.
6. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.

TA verification form can be accessed here: [Transfer Agent Verification Form](#)

7. FINRA did not announce the previous CUSIP change from 382147205 to 51508V101 (Landmark Technology Group Inc). Please confirm the Transfer Agent did not process this change or exchange the shares for that new CUSIP (51508V101).
8. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - Confirm the current CUSIP will be suspended upon market effectiveness of the corporate action. **Please note:** current CUSIP should not be suspended until shortly before requested corporate action is announced.
9. Notarized and executed copy of the shareholder's consent authorizing the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc. This may be submitted in any the following formats:
 - a. Executed and notarized copy of the Shareholders Consent
 - b. Executed and notarized Inspector of the Election Report
 - c. Executed and notarized Officer's Certificate validating an executed Shareholders Consent or Inspector of the Election Report

- c. PDF copy of a filing previously made to the SEC, such as a DEF14C Information Statement
 - d. If shareholder approval was not required from shareholders of GVSI, please provide the relevant state statute.
10. Please provide copies of the shareholders list as of the dates below which include a legend that details the number, percentage, and type of stock owned (i.e., free trading and/or restricted shares).
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current list
11. Please provide a table which notes all classes of preferred shares issued and outstanding as of the dates below, the owners of these shares, the number of shares outstanding, and the voting and conversion rights of the shares.
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders
- For the Series A Preferred and any other classes of preferred shares outstanding as of the dates below, please provide file-stamped Certificates of Designation which authorize those shares and which note their voting and conversion rights.
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders
13. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.

DTCC Eligibility requirement: If the company intends for the security's current or new CUSIP to remain or become DTC eligible, click the following link for more information: http://www.stai.org/pdfs/issuer-agent_corp_action_flyer.pdf. If you are not seeking DTCC eligibility for the current or new CUSIP, submit a copy of the letter provided to DTCC confirming the non-eligibility. Please be advised that the current or new CUSIP may not be available for trading to some financial institutions, and by extension to shareholders, if this corporate action is announced prior to the effectiveness of DTCC eligibility of the current or new CUSIP.

Please be advised that FINRA Rule 6490 (Processing of Company-Related Actions) has been approved by the Securities and Exchange Commission. The Rule clarifies FINRA's scope of authority when processing documents related to Announcements for Company-Related Actions for Non-Exchange Listed Securities and to implement fees for such services. For additional information, please see [Regulatory Notice 10-38](#).

The complete text of FINRA Rule 6490 can be found here: [FINRA Rule 6490](#) [finra.complinet.com]

The company's request may go through a lengthy review process. We ask for your patience and understanding during this time. If there is a balance due for this corporate action, please submit payment as soon as possible.

If you have any questions regarding this submission, please feel free to contact me via email at the address listed below.

Thank you,

Mike Kurkjian

FINRA Market Operations

9509 Key West Avenue

Rockville, Maryland 20850

866.776.0800

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or an authorized agent of an intended recipient, you are hereby notified that any dissemination, distribution or copying of the information contained in or transmitted with this e-mail is unauthorized and strictly prohibited. If you have received this email in error, please notify the sender by replying to this message and permanently delete this e-mail, its attachments, and any copies of it immediately. You should not retain, copy or use this e-mail or any attachment for any purpose, nor disclose all or any part of the contents to any other person. Thank you.

CUTLER LAW GROUP

M. Richard Cutler, Esq.
Admitted in California & Texas

Corporate Securities Law

April 3, 2019

FINRA
OTC Corporate Actions
9509 Key West Avenue
Rockville, MD 20850
Attn: Mike Kurkjian

**Re: Good Vibrations Shoes, Inc.
Request for reverse split, merger, name change and symbol change**

Mr. Kurkjian:

As you are aware we represent Landmark Technology Corporation, Inc. (formerly Good Vibration Shoes, Inc.). This letter is to respond to your most request for information sent on March 21, 2019 by email relative to the Issuer Corporate Action Notification Form filed by GVSI.

Your comments from March 21, 2019 to the notification form as well as our responses are set forth below:

1. FINRA found the issuer's previous case deficient under Prong 2 less than six months ago. Please advise what has changed during this period. Has the issuer made any effort to cure the SEC filing deficiency? FINRA reviewed the structure of the merger when we reviewed that case. Is the issuer making a new argument regarding why the issuer does not have SEC filing obligations following the merger?

RESPONSE:

We strongly believe that public policy as evidenced by recent announcements and legislation favors the creation of capital and growth of business by small and emerging business. The previous case was essentially not completed for the following reasons.

Unfortunately as a direct result of the exceptionally lengthy FINRA process, the previous intended business of the issuer was forced to utilize a different procedure in order to move forward with its business and raise capital. If you review your filings and requests you will note that the initial request was filed in March 2018. The initial response from FINRA was not received until May 1, 2018, at which point the issuer changed counsel and responded on June 13, 2018. Subsequent to that initial response, more than a dozen further requests were received from FINRA, all of which received relatively immediate response on behalf of the issuer. This process lasted from March 2018 until July 2018, at which point FINRA advised that it was undertaking a

“second review”. Despite dozens of information requests from this counsel and the issuer, no further information was received for more than four months. That review lasted until October 8, 2018, at which point the deficiency notice you referenced was sent. Quite frankly by that time the principals of the proposed business firmly believed that further action was futile and declined to respond and appeal (and pay an additional \$1,000 fee) despite clear advice that the deficiency notice was wrong. As you might suspect, I have a timeline of events relative to the situation which reflect significant delays at FINRA which had the result of forcing the previous business to go elsewhere to proceed with its business plan – in my opinion in direct contradiction of public policy of assisting small businesses.

As you have noted in the issuer’s recent filing, a change in control of the issuer has resulted in a new business plan and a further desire to move forward with this business. This business is well funded and has the potential to result in significant value to the shareholders of the issuer through operation of its intended business when this process is complete.

I consequently direct you to the “Letter to FINRA holding company structure” which was attached to the initial filing in this matter (and which is again attached hereto). This legal structure would have been the subject of appeal had previous management not been exhausted of the process. Without a doubt, the structure, case law and precedent set forth in that letter provide clearly that subsequent to the merger and holding company structure, the Issuer is not subject to the reporting requirement deficiencies set forth in the October 8, 2018 letter.

I consequently advise that this issuer is and remains current in its reporting obligations and is eligible to move forward.

2. File-stamped copy of the amended articles of incorporation from Nevada which shows the company changing its name from Long Beard Breweries, Inc. to Landmark Technology Group, Inc.

RESPONSE: Please see attached

3. File-stamped articles of amendment from Nevada showing the name change to Allied Corp.

RESPONSE: Please see attached

4. The resignation of Baoyi Zou as a director. This may be submitted in either of the following formats:
 - a. Executed resignations letters from Baoyi Zou
 - b. PDF copies of filings previously made to the SEC, such as 8-Ks

RESPONSE: Please see attached

5. Please provide an executed copy of the share purchase agreement in which Randall J. Lanham received one share of Series A Preferred Stock. If this share was purchased, please provide proof of purchase.

RESPONSE: The share was not purchased, but rather transferred from previous management pursuant to a stock power. Please see attached.

6. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.

RESPONSE: You will receive this directly from Jason Bogutski of Signature Stock Transfer.

7. FINRA did not announce the previous CUSIP change from 382147205 to 51508V101 (Landmark Technology Group Inc). Please confirm the Transfer Agent did not process this change or exchange the shares for that new CUSIP (51508V101).

RESPONSE: Confirmed

8. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.

RESPONSE: Please see attached

9. Confirm the current CUSIP will be suspended upon market effectiveness of the corporate action. Please note: current CUSIP should not be suspended until shortly before requested corporate action is announced.

RESPONSE: Confirmed

10. Notarized and executed copy of the shareholder's consent authorizing the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc. This may be submitted in any the following formats:
- Executed and notarized copy of the Shareholders Consent
 - Executed and notarized Inspector of the Election Report
 - Executed and notarized Officer's Certificate validating an executed Shareholders Consent or Inspector of the Election Report
 - PDF copy of a filing previously made to the SEC, such as a DEF 14C Information Statement
 - If shareholder approval was not required from shareholders of GVSI, please provide the relevant state statute.

RESPONSE: Please see attached

11. Please provide copies of the shareholders list as of the dates below which include a legend that details the number, percentage, and type of stock owned (i.e., free trading and/or restricted shares).
- Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - Current list

RESPONSE: These were provided directly to you from Signature Stock Power.

12. Please provide a table which notes all classes of preferred shares issued and outstanding as of the dates below, the owners of these shares, the number of shares outstanding, and the voting and conversion rights of the shares.
- Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - Current holders

RESPONSE: I have attached stock powers reflecting transfers at various dates of the Series A Preferred Stock which reflect the following:

- 4/23/2014 Board resolution approving original issuance to Koenig Family Partnership
- 4/29/2015 Transfer from Koenig Family Partnership to Emmanuel Gyamfi
- 12/4/2016 Transfer from Emmanuel Gyamfi to Paul Carlin
- 3/28/2017 Transfer from Paul Carlin to Steven Lampert
- 4/28/2018 Transfer from Steven Lampert to Gu Weiqing (Held during "A" above)
- 1/1/2019 Transfer from Gu Weiqing to Randall Lanham (Held during "B" above and current holder "C")

13. For the Series A Preferred and any other classes of preferred shares outstanding as of the dates below, please provide file-stamped Certificates of Designation which authorize those shares and which note their voting and conversion rights.
- Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - Current holders

RESPONSE: Please see attached Certificate of Designation for the Series A Preferred Stock filed April 24, 2014. This is applicable to all referenced dates.

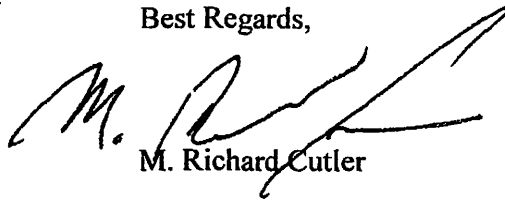
14. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.

RESPONSE: The Company has the following outstanding convertible debt:

- a. \$150,000 Convertible Promissory Note dated March 31, 2016 (originally issued to Sterling Global, Inc. – Christopher Maynard, CEO). Assigned on April 4, 2018 and now owned by Landmark Consulting Co. Ltd., which is controlled by Parashar Patel, its CEO; \$223,233 outstanding (including interest); convertible at 55% of market price, but cannot be converted for more than 9.99% of the outstanding stock.
- b. \$100,000 Convertible Promissory Note dated January 3, 2016 (originally issued to Sterling Global, Inc.). Owned by Baoyi Zou; \$153,041 outstanding (including interest); convertible at 55% of market price but cannot be converted for more than 9.99% of the outstanding stock. Please see attached copies of notes.

Thank you for your time and for your assistance with this matter. Please do not hesitate to contact us at the numbers or emails reflected on this email.

Best Regards,



M. Richard Cutler

From: OTC Corporate Actions
To: jason@signaturestocktransfer.com; OTC Corporate Actions
Cc: rcutler@cutlerlaw.com; [REDACTED]@gmail.com
Subject: RE: GOOD VIBRATIONS ~ FINRA/1A ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001556
Date: Thursday, March 28, 2019 2:30:34 PM

Jason,

Thank you for providing this response.

At this time, the following items are required to move forward with the requested action:

1. FINRA found the issuer's previous case deficient under Prong 2 less than six months ago. Please advise what has changed during this period. Has the issuer made any effort to cure the SEC filing deficiency? FINRA reviewed the structure of the merger when we reviewed that case. Is the issuer making a new argument regarding why the issuer does not have SEC filing obligations following the merger?
2. File-stamped copy of the amended articles of incorporation from Nevada which shows the company changing its name from Long Beard Breweries, Inc. to Landmark Technology Group, Inc.
3. File-stamped articles of amendment from Nevada showing the name change to Allied Corp.
4. The resignation of Baoyi Zou as a director. This may be submitted in either of the following formats:
 - a. Executed resignations letters from Baoyi Zou
 - b. PDF copies of filings previously made to the SEC, such as 8-Ks
5. Please provide an executed copy of the share purchase agreement in which Randall J. Lanham received one share of Series A Preferred Stock. If this share was purchased, please provide proof of purchase.
6. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.

TA verification form can be accessed here: [Transfer Agent Verification Form](#)

7. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - Confirm the current CUSIP will be suspended upon market effectiveness of the corporate action. **Please note:** current CUSIP should not be suspended until shortly before requested corporate action is announced.
8. Notarized and executed copy of the shareholder's consent authorizing the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc. This may be submitted in any of the following formats:
 - a. Executed and notarized copy of the Shareholders Consent
 - b. Executed and notarized Inspector of the Election Report
 - c. Executed and notarized Officer's Certificate validating an executed Shareholders Consent

- or Inspector of the Election Report
- c. PDF copy of a filing previously made to the SEC, such as a DEF14C Information Statement
 - d. If shareholder approval was not required from shareholders of GVSI, please provide the relevant state statute.
 - e. **We received shareholders lists as of 6/5/18. If this is not the record date in which shareholders authorized this merger, we will also require another shareholders list.**
9. For the Series A Preferred and any other classes of preferred shares outstanding as of the dates below, please provide file-stamped Certificates of Designation which authorize those shares and which note their voting and conversion rights.
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders
10. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.
11. Please provide the control person for the shareholding entity Koenig Family Limited Partnership.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: jason@signaturestocktransfer.com <jason@signaturestocktransfer.com>
Sent: Thursday, March 28, 2019 11:32 AM
To: OTC Corporate Actions <otccorpactions@finra.org>
Cc: rcutler@cutlerlaw.com; [REDACTED]@gmail.com
Subject: [EXTERNAL] RE: GOOD VIBRATIONS ~ FINRA/I/IA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001556

Mike ~ FINRA

For item 7 we did not process any requests as they were were not approved by your offices.

We will email the ta notification form under point 6 and the information of who we notified at DTCC.

I will also see if any of the other questions we can answer for you.

Thank you

Jason M. Bogutski ~ President
Signature Stock Transfer, Inc.

14673 Midway Road ~ Suite 220
Addison, Texas 75001
Telephone ~ 972 612 4120

From: "OTC Corporate Actions" <otccorpaactions@finra.org>
Date: Thu, Mar 28, 2019 10:28 am
To: "jason@signaturestocktransfer.com" <jason@signaturestocktransfer.com>, "OTC Corporate Actions" <otccorpaactions@finra.org>
Cc: "rcutler@cutlerlaw.com" <rcutler@cutlerlaw.com>, [REDACTED]@gmail.com"
[REDACTED]@gmail.com>
Subject: RE: GOOD VIBRATIONS ~ FINRA/I/A ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001556

Jason,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. FINRA found the issuer's previous case deficient under Prong 2 less than six months ago. Please advise what has changed during this period. Has the issuer made any effort to cure the SEC filing deficiency? FINRA reviewed the structure of the merger when we reviewed that case. Is the issuer making a new argument regarding why the issuer does not have SEC filing obligations following the merger?
2. File-stamped copy of the amended articles of incorporation from Nevada which shows the company changing its name from Long Beard Breweries, Inc. to Landmark Technology Group, Inc.
3. File-stamped articles of amendment from Nevada showing the name change to Allied Corp.
4. The resignation of Baoyi Zou as a director. This may be submitted in either of the following formats:
 - a. Executed resignations letters from Baoyi Zou
 - b. PDF copies of filings previously made to the SEC, such as 8-Ks

5. Please provide an executed copy of the share purchase agreement in which Randall J. Lanham received one share of Series A Preferred Stock. If this share was purchased, please provide proof of purchase.

6. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.

TA verification form can be accessed here: [Transfer Agent Verification Form](#)

7. FINRA did not announce the previous CUSIP change from 382147205 to 51508V101 (Landmark Technology Group Inc). Please confirm the Transfer Agent did not process this change or exchange the shares for that new CUSIP (51508V101).

8. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - Confirm the current CUSIP will be suspended upon market effectiveness of the corporate action. Please note: current CUSIP should not be suspended until shortly before requested corporate action is announced.

9. Notarized and executed copy of the shareholder's consent authorizing the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc. This may be submitted in any the following formats:
 - a. Executed and notarized copy of the Shareholders Consent
 - b. Executed and notarized Inspector of the Election Report
 - c. Executed and notarized Officer's Certificate validating an executed Shareholders Consent or Inspector of the Election Report

 - c. PDF copy of a filing previously made to the SEC, such as a DEF14C Information Statement
 - d. If shareholder approval was not required from shareholders of GVSI, please provide the relevant state statute.
 - e. We received shareholders lists as of 6/5/18. If this is not the record date in which shareholders authorized this merger, we will also require another shareholders list.

10. For the Series A Preferred and any other classes of preferred shares outstanding as of the

dates below, please provide file-stamped Certificates of Designation which authorize those shares and which note their voting and conversion rights.

- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders
11. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.

Please provide the control person for the shareholding entity Koenig Family Limited Partnership.

Thank you,

Mike Kurkjian

FINRA Market Operations

9509 Key West Avenue

Rockville, Maryland 20850

866.776.0800

From: jason@signaturestocktransfer.com <jason@signaturestocktransfer.com>

Sent: Wednesday, March 27, 2019 1:10 PM

To: OTC Corporate Actions <otccorpaactions@finra.org>

Cc: rcutler@cutlerlaw.com; [REDACTED]@gmail.com

Subject: [EXTERNAL] GOOD VIBRATIONS ~ FINRA/I/IA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

Mike ~ FINRA

Please see the lists for the common and preferred shares for the 3 dates requested as well as the percentage

common list as of today.

Please note we will be sending the ta verification form and the DTCC information to you once everything is prepared.

Thank you

Jason M. Boguski ~ President
Signature Stock Transfer, Inc.
14673 Midway Road ~ Suite 220
Addison, Texas 75001
Telephone ~ 972 612 4120

From: "OTC Corporate Actions" <otccorpactions@finra.org>
Date: Thu, Mar 21, 2019 10:36 am
To: "rcutler@cutlerlaw.com" <rcutler@cutlerlaw.com>, "jason@signaturestocktransfer.com" <jason@signaturestocktransfer.com>
Cc: "OTC Corporate Actions" <otccorpactions@finra.org>
Subject: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

FINRA has received your form submitted on behalf of the above mentioned company for a 'merger, name change, and symbol change' request.

Please respond to this email with the requested information outlined below. The omission of material information or failure to provide the required documentation will cause certain delay in completing the corporate action in the market place. If the requested information is not submitted within 90 calendar days from the date of this request, your firm's submission will be considered lapsed and the file will be closed with no further action.

If the corporate action request involves a distribution, please do not distribute any shares to shareholders until the company and the transfer agent receive FINRA notification that the corporate action has been processed.

At this time, the following items are required to move forward with the requested action:

1. FINRA found the issuer's previous case deficient under Prong 2 less than six months ago. Please advise what has changed during this period. Has the issuer made any effort to cure the SEC filing deficiency? FINRA reviewed the structure of the merger when we reviewed that case. Is the issuer making a new argument regarding why the issuer does not have SEC filing obligations following the merger?

2. **File-stamped copy of the amended articles of incorporation from Nevada which shows the company changing its name from Long Beard Breweries, Inc. to Landmark Technology Group, Inc.**

3. **File-stamped articles of amendment from Nevada showing the name change to Allied Corp.**

4. **The resignation of Baoyi Zou as a director. This may be submitted in either of the following formats:**
 - a. **Executed resignations letters from Baoyi Zou**
 - b. **PDF copies of filings previously made to the SEC, such as 8-Ks**

5. **Please provide an executed copy of the share purchase agreement in which Randall J. Lanham received one share of Series A Preferred Stock. If this share was purchased, please provide proof of purchase.**

6. **Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.**

TA verification form can be accessed here: [Transfer Agent Verification Form](#)

7. **FINRA did not announce the previous CUSIP change from 382147205 to 51508V101 (Landmark Technology Group Inc). Please confirm the Transfer Agent did not process this change or exchange the shares for that new CUSIP (51508V101).**

8. **Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.**
 - **Confirm the current CUSIP will be suspended upon market effectiveness of the corporate action. Please note: current CUSIP should not be suspended until shortly before requested corporate action is announced.**

9. **Notarized and executed copy of the shareholder's consent authorizing the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc. This**

may be submitted in any the following formats:

- a. Executed and notarized copy of the Shareholders Consent
 - b. Executed and notarized Inspector of the Election Report
 - c. Executed and notarized Officer's Certificate validating an executed Shareholders Consent or Inspector of the Election Report
 - c. PDF copy of a filing previously made to the SEC, such as a DEF14C Information Statement
 - d. If shareholder approval was not required from shareholders of GVSI, please provide the relevant state statute.
10. Please provide copies of the shareholders list as of the dates below which include a legend that details the number, percentage, and type of stock owned (i.e., free trading and/or restricted shares).
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current list
11. Please provide a table which notes all classes of preferred shares issued and outstanding as of the dates below, the owners of these shares, the number of shares outstanding, and the voting and conversion rights of the shares.
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders
- . For the Series A Preferred and any other classes of preferred shares outstanding as of the dates below, please provide file-stamped Certificates of Designation which authorize those shares and which note their voting and conversion rights.
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders

13. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.

DTCC Eligibility requirement: If the company intends for the security's current or new CUSIP to remain or become DTC eligible, click the following link for more information: http://www.stai.org/pdfs/issuer-agent_corp_action_flyer.pdf. If you are not seeking DTCC eligibility for the current or new CUSIP, submit a copy of the letter provided to DTCC confirming the non-eligibility. Please be advised that the current or new CUSIP may not be available for trading to some financial institutions, and by extension to shareholders, if this corporate action is announced prior to the effectiveness of DTCC eligibility of the current or new CUSIP.

Please be advised that FINRA Rule 6490 (Processing of Company-Related Actions) has been approved by the Securities and Exchange Commission. The Rule clarifies FINRA's scope of authority when processing documents related to Announcements for Company-Related Actions for Non-Exchange Listed Securities and to implement fees for such services. For additional information, please see [Regulatory Notice 10-38](#).

The complete text of FINRA Rule 6490 can be found here: [FINRA Rule 6490](#) [finra.complinet.com].

The company's request may go through a lengthy review process. We ask for your patience and understanding during this time. If there is a balance due for this corporate action, please submit payment as soon as possible.

If you have any questions regarding this submission, please feel free to contact me via email at the address listed below.

Thank you,

Mike Kurkjian

FINRA Market Operations

9509 Key West Avenue

Rockville, Maryland 20850

866.776.0800

Confidentiality Notice:: This email, including attachments, may include non-public, proprietary, confidential or legally privileged information. If you are not an intended recipient or an authorized agent of an intended recipient, you are hereby notified that any dissemination, distribution or copying of the information contained in or transmitted with this e-mail is unauthorized and strictly prohibited. If you have received this email in error, please notify the sender by replying to this message and permanently delete this e-mail, its attachments, and any copies of it immediately. You should not retain, copy or use this e-mail or any attachment for any purpose, nor disclose all or any part of the contents to any other person. Thank you.

From: M. Richard Cutler
To: "OTC Corporate Actions"; "jason@signaturestocktransfer.com"
Subject: RE: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)
Date: Wednesday, April 03, 2019 4:24:00 PM
Attachments: Response Letter to FINRA April 3, 2019.pdf
Certificate of Amendment name change to Allied Corp February 27, 2019.pdf
Certificate of Amendment name change to Landmark Technology Group April 27, 2018.pdf
Certificate of Designation Series A Preferred April 24, 2014.pdf
Charles Neinstedt Resolution 2.pdf
Convertible Debt 01-03-2016 - 100k.pdf
Convertible Debt 3-13-18 150k .pdf
Gvamfi Stock power.pdf
President's Certificate Shareholder Resolutions July 6, 2018.pdf
Qu Weiqing stock power to Randall Lanham January 1, 2019.pdf
Resignation of Baoji Zou January 15, 2019.pdf

Mr. Kurkjian:

Please see attached in response to this request.

Thank you

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell
(713) 583-7150
rcutler@cutlerlaw.com
www.cutlerlaw.com

Confidentiality: This e-mail is confidential and intended only for the recipient(s) named. Unless you are a named recipient, your reading, distributing, forwarding, or copying this communication is prohibited and may violate the legal rights of others. If you received this communication in error, please call me, return the e-mail to me, and delete it from your system.

From: OTC Corporate Actions <otccorpaactions@finra.org>
Sent: Thursday, March 21, 2019 10:37 AM
To: rcutler@cutlerlaw.com; jason@signaturestocktransfer.com
Cc: OTC Corporate Actions <otccorpaactions@finra.org>
Subject: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

FINRA has received your form submitted on behalf of the above mentioned company for a 'merger, name change, and symbol change' request.

Please respond to this email with the requested information outlined below. The omission of material information or failure to provide the required documentation will cause certain delay in completing the corporate action in the market place. If the requested information is not submitted within 90 calendar days from the date of this request, your firm's submission will be considered lapsed and the file will be closed with no further action.

If the corporate action request involves a distribution, please do not distribute any shares to shareholders until the company and the transfer agent receive FINRA notification that the corporate action has been processed.

At this time, the following items are required to move forward with the requested action:

1. FINRA found the issuer's previous case deficient under Prong 2 less than six months ago. Please advise what has changed during this period. Has the issuer made any effort to cure the SEC filing deficiency? FINRA reviewed the structure of the merger when we reviewed that case. Is the issuer making a new argument regarding why the issuer does not have SEC filing obligations following the merger?
2. File-stamped copy of the amended articles of incorporation from Nevada which shows the company changing its name from Long Beard Breweries, Inc. to Landmark Technology Group, Inc.
3. File-stamped articles of amendment from Nevada showing the name change to Allied Corp.
4. The resignation of Baoyi Zou as a director. This may be submitted in either of the following formats:
 - a. Executed resignations letters from Baoyi Zou
 - b. PDF copies of filings previously made to the SEC, such as 8-Ks
5. Please provide an executed copy of the share purchase agreement in which Randall J. Lanham received one share of Series A Preferred Stock. If this share was purchased, please provide proof of purchase.
6. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.

TA verification form can be accessed here: [Transfer Agent Verification Form](#)

7. FINRA did not announce the previous CUSIP change from 382147205 to 51508V101 (Landmark Technology Group Inc). Please confirm the Transfer Agent did not process this change or exchange the shares for that new CUSIP (51508V101).
8. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - Confirm the current CUSIP will be suspended upon market effectiveness of the corporate action. **Please note:** current CUSIP should not be suspended until shortly before requested corporate action is announced.
9. Notarized and executed copy of the shareholder's consent authorizing the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc. This may be submitted in any the following formats:
 - a. Executed and notarized copy of the Shareholders Consent
 - b. Executed and notarized Inspector of the Election Report

- c. Executed and notarized Officer's Certificate validating an executed Shareholders Consent or Inspector of the Election Report
 - c. PDF copy of a filing previously made to the SEC, such as a DEF14C Information Statement
 - d. If shareholder approval was not required from shareholders of GVSI, please provide the relevant state statute.
10. Please provide copies of the shareholders list as of the dates below which include a legend that details the number, percentage, and type of stock owned (i.e., free trading and/or restricted shares).
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current list
11. Please provide a table which notes all classes of preferred shares issued and outstanding as of the dates below, the owners of these shares, the number of shares outstanding, and the voting and conversion rights of the shares.
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders
12. For the Series A Preferred and any other classes of preferred shares outstanding as of the dates below, please provide file-stamped Certificates of Designation which authorize those shares and which note their voting and conversion rights.
- a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders
13. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.

DTCC Eligibility requirement: If the company intends for the security's current or new CUSIP to remain or become DTC eligible, click the following link for more information:
http://www.stai.org/pdfs/issuer-agent_corp_action_flyer.pdf. If you are not seeking DTCC eligibility for the current or new CUSIP, submit a copy of the letter provided to DTCC confirming the non-eligibility. Please be advised that the current or new CUSIP may not be available for trading to some financial institutions, and by extension to shareholders, if this corporate action is announced prior to the effectiveness of DTCC eligibility of the current or new CUSIP.

Please be advised that FINRA Rule 6490 (Processing of Company-Related Actions) has been approved by the Securities and Exchange Commission. The Rule clarifies FINRA's scope of authority when processing documents related to Announcements for Company-Related Actions for Non-Exchange

Listed Securities and to implement fees for such services. For additional information, please see [Regulatory Notice 10-38](#).

The complete text of FINRA Rule 6490 can be found here: [FINRA Rule 6490](#)

-
The company's request may go through a lengthy review process. We ask for your patience and understanding during this time. If there is a balance due for this corporate action, please submit payment as soon as possible.

If you have any questions regarding this submission, please feel free to contact me via email at the address listed below.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

Confidentiality Notice:: This email, including attachments, may include non-public, proprietary, confidential or legally privileged information. If you are not an intended recipient or an authorized agent of an intended recipient, you are hereby notified that any dissemination, distribution or copying of the information contained in or transmitted with this e-mail is unauthorized and strictly prohibited. If you have received this email in error, please notify the sender by replying to this message and permanently delete this e-mail, its attachments, and any copies of it immediately. You should not retain, copy or use this e-mail or any attachment for any purpose, nor disclose all or any part of the contents to any other person. Thank you.

From: OTC Corporate Actions
To: M. Richard Cutler; OTC Corporate Actions; jason@signaturestocktransfer.com
Subject: RE: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)
CRM:0059000001576
Date: Friday, April 05, 2019 10:08:32 AM

Richard,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.

TA verification form can be accessed here: [Transfer Agent Verification Form](#)

2. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - a. **This is noted in the response as attached but I did not see it among the documents. Please provide a copy of the receipt.**
3. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.
 - a. **Please provide the assignment agreements in which Sterling Global Inc. assigned their January 3rd 2016 and March 31st, 2016 notes to Baoyi Zou and Landmark Consulting Co. Ltd./Parashar Patel.**
 - b. **Please clarify the total number of shares of GVSI the notes could convert into without accounting for the 9.99% ownership restriction (i.e. even if the notes don't allow for ownership of more than 9.99% at one time, we'd like to know the total number of shares they could convert into).**
4. Please advise if the one share of Series A Convertible Preferred is outstanding or not. The documentation provided shows that Gu Weiqing entered into an agreement cancelling the share in exchange for 80,000,000 shares of common stock on 4/28/18. The Irrevocable Stock Power dated 1/1/19 then shows Gu Weiqing transferring the share to Randall Lanham.
 - a. If the share was cancelled in April 2018, please advise how it was then transferred to Randall Lanham in January 2019.
 - b. If the share was cancelled in April 2018, please advise how Gu Weiqing used it to approve of the merger of Landmark Technology Group, Inc. and Landmark Merger Subsidiary, Inc. on 6/5/18.
 - c. If the share was cancelled in April 2018, please advise how Randall Lanham used it to approve of the name change to Allied Corp. on January 15, 2019.
 - d. Koenig Family Limited Partnership still shows as the holder of this share on all three of the shareholders lists provided (6/15/18, 15/19, and 3/27/19). If they did not hold those shares as of those dates and do not hold the shares now, please reach out to the TA to correct this issue and provide a revised current shareholders list.

5. Please advise if the former Series A Convertible Preferred shareholder is Gu Weiqing or Gu Weiqing. It is spelled both ways in various documents.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler <rcutler@cutlerlaw.com>
Sent: Wednesday, April 03, 2019 5:24 PM
To: OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: [EXTERNAL] RE: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

Mr. Kurkjian:

Please see attached in response to this request.

Thank you

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell
(713) 583-7150
rcutler@cutlerlaw.com
www.cutlerlaw.com (cutlerlaw.com)

Confidentiality: This e-mail is confidential and intended only for the recipient(s) named. Unless you are a named recipient, your reading, distributing, forwarding, or copying this communication is prohibited and may violate the legal rights of others. If you received this communication in error, please call me, return the e-mail to me, and delete it from your system.

From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Thursday, March 21, 2019 10:37 AM
To: rcutler@cutlerlaw.com; jason@signaturestocktransfer.com
Cc: OTC Corporate Actions <otccorpactions@finra.org>
Subject: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

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At this time, the following items are required to move forward with the requested action:

1. FINRA found the issuer's previous case deficient under Prong 2 less than six months ago. Please advise what has changed during this period. Has the issuer made any effort to cure the SEC filing deficiency? FINRA reviewed the structure of the merger when we reviewed that case. Is the issuer making a new argument regarding why the issuer does not have SEC filing obligations following the merger?
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 - b. Executed and notarized Inspector of the Election Report
 - c. Executed and notarized Officer's Certificate validating an executed Shareholders Consent or Inspector of the Election Report
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 - d. If shareholder approval was not required from shareholders of GVSI, please provide the relevant state statute.

10. Please provide copies of the shareholders list as of the dates below which include a legend that details the number, percentage, and type of stock owned (i.e., free trading and/or restricted shares).
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 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current list

11. Please provide a table which notes all classes of preferred shares issued and outstanding as of the dates below, the owners of these shares, the number of shares outstanding, and the voting and conversion rights of the shares.
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 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders

13. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.

DTCC Eligibility requirement: If the company intends for the security's current or new CUSIP to remain or become DTC eligible, click the following link for more information: http://www.stai.org/pdfs/issuer-agent_corp_action_flyer.pdf [stai.org]. If you are not seeking DTCC eligibility for the current or new CUSIP, submit a copy of the letter provided to DTCC confirming the non-eligibility. Please be advised that the current or new CUSIP may not be available for trading to some financial institutions, and by extension to shareholders, if this corporate action is announced prior to the effectiveness of DTCC eligibility of the current or new CUSIP.

Please be advised that FINRA Rule 6490 (Processing of Company-Related Actions) has been approved by the Securities and Exchange Commission. The Rule clarifies FINRA's scope of authority when processing documents related to Announcements for Company-Related Actions for Non-Exchange Listed Securities and to implement fees for such services. For additional information, please see [Regulatory Notice 10-38](#).

The complete text of FINRA Rule 6490 can be found here: [FINRA Rule 6490 \[finra.complinet.com\]](#)

The company's request may go through a lengthy review process. We ask for your patience and understanding during this time. If there is a balance due for this corporate action, please submit payment as soon as possible.

If you have any questions regarding this submission, please feel free to contact me via email at the address listed below.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

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CUTLER LAW GROUP

M. Richard Cutler, Esq
Admitted in California & Texas

Corporate Securities Law

April 19, 2019

FINRA
OTC Corporate Actions
9509 Key West Avenue
Rockville, MD 20850
Attn: Mike Kurkjian

Re: Good Vibrations Shoes, Inc.
Request for reverse split, merger, name change and symbol change

Mr. Kurkjian:

As you are aware we represent Landmark Technology Corporation, Inc. (formerly Good Vibration Shoes, Inc.). This letter is to respond to your most request for information sent on April 5, 2019 by email relative to the Issuer Corporate Action Notification Form filed by GVSI.

Your comments from April 5, 2019 to the notification form as well as our responses are set forth below:

1. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent. TA verification form can be accessed here: [Transfer Agent Verification Form](#)

RESPONSE: The Transfer Agent Verification Form will be delivered directly to you from Signature Stock Transfer

2. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded. This is noted in the response as attached but I did not see it among the documents. Please provide a copy of the receipt.

RESPONSE: Please see attached

3. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.
 - a. Please provide the assignment agreements in which Sterling Global Inc. assigned their January 3rd 2016 and March 31st, 2016 notes to Baoyi Zou and Landmark Consulting Co. Ltd./Parashar Patel.

RESPONSE: Please see attached

- b. Please clarify the total number of shares of GVSI the notes could convert into without accounting for the 9.99% ownership restriction (i.e. even if the notes don't allow for ownership of more than 9.99% at one time, we'd like to know the total number of shares they could convert into).

RESPONSE: Upon review we determined that while these notes could never be converted into more than 9.99% at any given time, they were nonetheless convertible into an indeterminable number of shares in the future because of the conversion based on market price. As a consequence, we have entered into a modification agreement with respect to each of these notes such that they could be converted into not more than 10,000,000 and 15,000,000 shares respectively. A copy of those modification agreements is attached.

4. Please advise if the one share of Series A Convertible Preferred is outstanding or not. The documentation provided shows that Gu Weiqing entered into an agreement cancelling the share in exchange for 80,000,000 shares of common stock on 4/28/18. The Irrevocable Stock Power dated 1/1/19 then shows Gu Weiqing transferring the share to Randall Lanham.

RESPONSE: Because the corporate action with FINRA was never completed for the previous company, the agreement entered into on April 28, 2019 was terminated as it was no longer possible to issue 80,000,000 "post split" shares of common stock. As a consequence the one share of Series A Convertible Preferred stock remained outstanding.

- a. If the share was cancelled in April 2018, please advise how it was then transferred to Randall Lanham in January 2019.

RESPONSE: See above

- b. If the share was cancelled in April 2018, please advise how Gu Weiqing used it to approve of the merger of Landmark Technology Group, Inc. and Landmark Merger Subsidiary, Inc. on 6/5/18.

RESPONSE: See above

- c. If the share was cancelled in April 2018, please advise how Randall Lanham used it to approve of the name change to Allied Corp. on January 15, 2019.

RESPONSE: See above

- d. Koenig Family Limited Partnership still shows as the holder of this share on all three of the shareholders lists provided (6/15/18, 15/19, and 3/27/19). If they did not hold those shares as of those dates and do not hold the shares now, please

reach out to the TA to correct this issue and provide a revised current shareholders list.

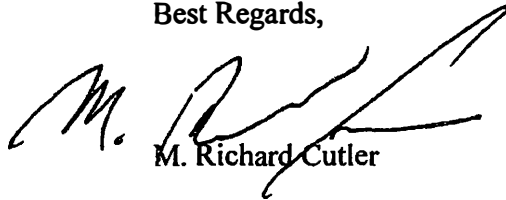
RESPONSE: Effective July 3, 2018 Signature Stock transfer resigned as transfer agent for all classes of stock other than the common stock. This was previously forwarded to you in connection with the previous review. Mr. Bogutski erroneously sent you stock ledgers for the preferred. I will advise him to terminate those. Please see attached Closing Resolution as well as Mr. Bogutski's confirmation that he is not the agent for the preferred stock.

5. Please advise if the former Series A Convertible Preferred shareholder is Gu Weiqing or Gu Weiqing. It is spelled both ways in various documents.

RESPONSE: His name is Gu Weiqing. Other spellings in documents are typographical errors.

Thank you for your time and for your assistance with this matter. Please do not hesitate to contact us at the numbers or emails reflected on this email.

Best Regards,



M. Richard Cutler

From: OTC Corporate Actions
To: M. Richard Cutler: OTC Corporate Actions
Cc: "Randall Lanham"
Subject: RE: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)
CRM:0059000001576
Date: Monday, April 22, 2019 10:51:06 AM

Richard,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.

TA verification form can be accessed here: [Transfer Agent Verification Form](#)

2. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - a. **We need to see the receipt showing the new CUSIP number assigned.**
3. The provided Amendments to the notes held by Landmark Consulting Co. Ltd./Parashar Patel indicate that the notes may only be converted for a cumulative total of 25,000,000 shares (15 million and 10 million). If the security were to undergo a reverse split in the future, please advise if these limits would remain the same (i.e. 25 million even after a reverse split) or if they would adjust to the reverse split (i.e. notes could convert into 2.5 million shares after a 1-10 reverse split).

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler <rcutler@cutlerlaw.com>
Sent: Friday, April 19, 2019 12:58 PM
To: OTC Corporate Actions <otccorpactions@finra.org>
Cc: 'Randall Lanham' [REDACTED]@gmail.com>
Subject: [EXTERNAL] RE: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001576

Mr. Kurkjian:

Please see attached in response to your inquiry.

Best regards

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell
(713) 583-7150
rcutler@cutlerlaw.com
www.cutlerlaw.com [cutlerlaw.com]

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From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Friday, April 05, 2019 10:08 AM
To: M. Richard Cutler <rcutler@cutlerlaw.com>; OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001576

Richard,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.
TA verification form can be accessed here: [Transfer Agent Verification Form](#)
2. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - a. **This is noted in the response as attached but I did not see it among the documents. Please provide a copy of the receipt.**
3. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.
 - a. **Please provide the assignment agreements in which Sterling Global Inc. assigned their January 3rd 2016 and March 31st, 2016 notes to Baoyi Zou and Landmark Consulting Co. Ltd./Parashar Patel.**
 - b. **Please clarify the total number of shares of GVSI the notes could convert into**

without accounting for the 9.99% ownership restriction (i.e. even if the notes don't allow for ownership of more than 9.99% at one time, we'd like to know the total number of shares they could convert into).

4. Please advise if the one share of Series A Convertible Preferred is outstanding or not. The documentation provided shows that Gu Weiqing entered into an agreement cancelling the share in exchange for 80,000,000 shares of common stock on 4/28/18. The Irrevocable Stock Power dated 1/1/19 then shows Gu Weiqing transferring the share to Randall Lanham.
 - a. If the share was cancelled in April 2018, please advise how it was then transferred to Randall Lanham in January 2019.
 - b. If the share was cancelled in April 2018, please advise how Gu Weiqing used it to approve of the merger of Landmark Technology Group, Inc. and Landmark Merger Subsidiary, Inc. on 6/5/18.
 - c. If the share was cancelled in April 2018, please advise how Randall Lanham used it to approve of the name change to Allied Corp. on January 15, 2019.
 - d. Koenig Family Limited Partnership still shows as the holder of this share on all three of the shareholders lists provided (6/15/18, 15/19, and 3/27/19). If they did not hold those shares as of those dates and do not hold the shares now, please reach out to the TA to correct this issue and provide a revised current shareholders list.

5. Please advise if the former Series A Convertible Preferred shareholder is Gu Weiqing or Gu Weiqing. It is spelled both ways in various documents.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler <rcutler@cutlerlaw.com>

Sent: Wednesday, April 03, 2019 5:24 PM

To: OTC Corporate Actions <otccorpaactions@finra.org>; jason@signaturestocktransfer.com

Subject: [EXTERNAL] RE: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

Mr. Kurkjian:

Please see attached in response to this request.

Thank you

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401

(713) 888-0040

cell

(713) 583-7150

rcutler@cutlerlaw.com

www.cutlerlaw.com [cutlerlaw.com]

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From: OTC Corporate Actions <otccorpactions@finra.org>

Sent: Thursday, March 21, 2019 10:37 AM

To: rcutler@cutlerlaw.com; jason@signaturestocktransfer.com

Cc: OTC Corporate Actions <otccorpactions@finra.org>

Subject: [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSII)

FINRA has received your form submitted on behalf of the above mentioned company for a 'merger, name change, and symbol change' request.

Please respond to this email with the requested information outlined below. The omission of material information or failure to provide the required documentation will cause certain delay in completing the corporate action in the market place. If the requested information is not submitted within 90 calendars days from the date of this request, your firm's submission will be considered lapsed and the file will be closed with no further action.

If the corporate action request involves a distribution, please do not distribute any shares to shareholders until the company and the transfer agent receive FINRA notification that the corporate action has been processed.

At this time, the following items are required to move forward with the requested action:

1. FINRA found the issuer's previous case deficient under Prong 2 less than six months ago. Please advise what has changed during this period. Has the issuer made any effort to cure the SEC filing deficiency? FINRA reviewed the structure of the merger when we reviewed that case. Is the issuer making a new argument regarding why the issuer does not have SEC filing obligations following the merger?
2. File-stamped copy of the amended articles of incorporation from Nevada which shows the company changing its name from Long Beard Breweries, Inc. to Landmark Technology Group, Inc.
3. File-stamped articles of amendment from Nevada showing the name change to Allied Corp.
4. The resignation of Baoyi Zou as a director. This may be submitted in either of the following formats:
 - a. Executed resignations letters from Baoyi Zou
 - b. PDF copies of filings previously made to the SEC, such as 8-Ks

5. Please provide an executed copy of the share purchase agreement in which Randall J. Lanham received one share of Series A Preferred Stock. If this share was purchased, please provide proof of purchase.

6. Transfer Agent Verification Form (see link below). This document should be filled out, executed, and submitted by your Transfer Agent.

TA verification form can be accessed here: [Transfer Agent Verification Form](#)

7. FINRA did not announce the previous CUSIP change from 382147205 to 51508V101 (Landmark Technology Group Inc). Please confirm the Transfer Agent did not process this change or exchange the shares for that new CUSIP (51508V101).

8. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.

- Confirm the current CUSIP will be suspended upon market effectiveness of the corporate action. **Please note:** current CUSIP should not be suspended until shortly before requested corporate action is announced.

9. Notarized and executed copy of the shareholder's consent authorizing the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc. This may be submitted in any the following formats:

- Executed and notarized copy of the Shareholders Consent
- Executed and notarized Inspector of the Election Report
- Executed and notarized Officer's Certificate validating an executed Shareholders Consent or Inspector of the Election Report
- PDF copy of a filing previously made to the SEC, such as a DEF14C Information Statement
- If shareholder approval was not required from shareholders of GVSI, please provide the relevant state statute.

10. Please provide copies of the shareholders list as of the dates below which include a legend that details the number, percentage, and type of stock owned (i.e., free trading and/or restricted shares).

- Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
- Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
- Current list

11. Please provide a table which notes all classes of preferred shares issued and outstanding as of the dates below, the owners of these shares, the number of shares outstanding, and the voting and conversion rights of the shares.

- Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
- Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
- Current holders

12. For the Series A Preferred and any other classes of preferred shares outstanding as of the dates below, please provide file-stamped Certificates of Designation which authorize those shares and which note their voting and conversion rights.
 - a. Record date in which shareholders of GVSI approved the merger between Good Vibrations Shoes, Inc. and Landmark Merger Subsidiary, Inc.
 - b. Record date in which shareholders approved the name change to Allied Corp. (1/15/19)
 - c. Current holders

13. Please clarify if the company has any outstanding convertible debt that can be converted into common shares of GVSI. If so, please list the entities that hold convertible debt, the control person for each entity, the amount of debt outstanding, and the number of shares their debt would convert to under the terms of the agreement.

DTCC Eligibility requirement: If the company intends for the security's current or new CUSIP to remain or become DTC eligible, click the following link for more information: http://www.stai.org/pdfs/issuer-agent_corp_action_flyer.pdf [stai.org]. If you are not seeking DTCC eligibility for the current or new CUSIP, submit a copy of the letter provided to DTCC confirming the non-eligibility. Please be advised that the current or new CUSIP may not be available for trading to some financial institutions, and by extension to shareholders, if this corporate action is announced prior to the effectiveness of DTCC eligibility of the current or new CUSIP.

Please be advised that FINRA Rule 6490 (Processing of Company-Related Actions) has been approved by the Securities and Exchange Commission. The Rule clarifies FINRA's scope of authority when processing documents related to Announcements for Company-Related Actions for Non-Exchange Listed Securities and to implement fees for such services. For additional information, please see [Regulatory Notice 10-38](#).

The complete text of FINRA Rule 6490 can be found here: [FINRA Rule 6490](#) [finra.complanet.com]

-
The company's request may go through a lengthy review process. We ask for your patience and understanding during this time. If there is a balance due for this corporate action, please submit payment as soon as possible.

If you have any questions regarding this submission, please feel free to contact me via email at the address listed below.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

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From: OTC Corporate Actions
To: M. Richard Cutter, "Randall Lanham"; jason@signaturestocktransfer.com
Cc: OTC Corporate Actions
Subject: [CAS-66435] FINRA First Lapsed Notice of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)
Date: Monday, April 22, 2019 10:54:33 AM
Attachments: RE EXTERNAL RE CAS-66435 FINRA Preliminary Review of Corporate Act... (53.0 KB).msg

Good morning,

FINRA sent an email on 3/21/19 requesting information regarding your corporate action request received on 3/20/19. It has been 30 days since this last request from FINRA and some of these items are still outstanding (see attached email). Please provide all outstanding items.

If the required documentation is not received by 6/19/19, your request will be deemed lapsed and closed.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler
To: "OTC Corporate Actions"; "jason@signaturestocktransfer.com"
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632
Date: Wednesday, May 22, 2019 1:21:00 PM

Mr. Kurkjian:

There is effectively a 1 for 20,000 reverse of the stock, but it is in conjunction with the subsidiary holding company merger reflected by the documents you have (please see the exchange rate in the merger agreement). I would call it a "reverse exchange" rather than a reverse split to be legally accurate.

Best regards

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell
(713) 583-7150
rcutler@cutlerlaw.com
www.cutlerlaw.com

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From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Wednesday, May 22, 2019 1:17 PM
To: OTC Corporate Actions <otccorpactions@finra.org>; M. Richard Cutler <rcutler@cutlerlaw.com>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Richard,

Management is still discussing the matter and has questions regarding whether or not a 1-20,000 reverse split is occurring. This was noted in the previous request, but is not noted in this request.

As part of the 2nd level review, management requires the following items to move forward:

1. The issuer's previous request noted a 1-20,000 reverse split, however this request does not note that split. Please confirm the 1-20,000 reverse split should have been included in this request.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Thursday, May 09, 2019 5:00 PM
To: M. Richard Cutler <rcutler@cutlerlaw.com>; OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Richard,

Thank you for clarifying. At this time, no additional documentation is needed.

Please be advised, FINRA is conducting its 2nd level review of the company's corporate action request. Upon completion, email notification of the status will be sent. We ask for your patience and understanding during this time. Once the review has been completed, email notification will be sent with a status update.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler <rcutler@cutlerlaw.com>
Sent: Wednesday, May 08, 2019 2:34 PM
To: OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

EXTERNAL: Verify sender before opening attachments or links.

Mr. Kurkjian:

The Series A Preferred shares are NOT convertible. Please see attached the filed Certificate of Designation which does not provide for any conversion rights. References to the series as "Series A Convertible Preferred Stock" are erroneous.

Best regards

M. Richard Cutler
Cutler Law Group, P.C.

6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell
(713) 583-7150
rcutler@cutlerlaw.com
www.cutlerlaw.com [[cutlerlaw.com](http://www.cutlerlaw.com)]

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From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Wednesday, May 08, 2019 1:10 PM
To: M. Richard Cutler <rcutler@cutlerlaw.com>; OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Richard,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. Please clarify if the Series A Preferred share is convertible into preferred shares. The provided designation does not show conversion rights, however this share is referred to as Series A Convertible Preferred Stock in several of the provided documents. If it is convertible, please provide a file-stamped certificate of designation from Nevada which shows the conversion rights.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler <rcutler@cutlerlaw.com>
Sent: Tuesday, May 07, 2019 5:21 PM
To: OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

EXTERNAL: Verify sender before opening attachments or links.

Mr. Kurkjian

1. Attached is the CUSIP confirmation for Allied Corp which I previously sent to you. You must have a missing email.
2. The notes are convertible into a total of no more than 25,000,000 shares and are not adjustable by reverse (or forward) stock splits.

Your consideration is appreciated.

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell
(713) 583-7150
rcutler@cutlerlaw.com
www.cutlerlaw.com [www.cutlerlaw.com]

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From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Tuesday, May 07, 2019 4:16 PM
To: jason@signaturestocktransfer.com; OTC Corporate Actions <otccorpactions@finra.org>
Cc: M. Richard Cutler <rcutler@cutlerlaw.com>
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Jason,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - a. **We need to see the receipt showing the new CUSIP number assigned.**
2. The provided Amendments to the notes held by Landmark Consulting Co. Ltd./Parashar Patel indicate that the notes may only be converted for a cumulative total of 25,000,000 shares (15 million and 10 million). If the security were to undergo a reverse split in the future, please advise if these limits would remain the same (i.e. 25 million even after a reverse split) or if they would adjust to the reverse split (i.e. notes could convert into 2.5 million shares after a 1-10 reverse split).

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: jason@signaturestocktransfer.com <jason@signaturestocktransfer.com>
Sent: Monday, May 06, 2019 4:59 PM
To: OTC Corporate Actions <otccorpactions@finra.org>
Subject: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

EXTERNAL: Verify sender before opening attachments or links.

Please see the attached.

Thank you

JASON M. BOGUTSKI ~ President

SIGNATURE STOCK TRANSFER, INC.

14673 MIDWAY ROAD ~ SUITE 220

ADDISON, TEXAS 75001

TELEPHONE ~ 972 612-4120

www.signaturestocktransfer.com [signaturestocktransfer.com].

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From: OTC Corporate Actions
To: jason@signaturestocktransfer.com: OTC Corporate Actions
Cc: M. Richard Cutler
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good
Vibration Shoes, Inc. (GVSI) CRM:0059000001632
Date: Tuesday, May 07, 2019 4:15:42 PM

Jason,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - a. **We need to see the receipt showing the new CUSIP number assigned.**
2. The provided Amendments to the notes held by Landmark Consulting Co. Ltd./Parashar Patel indicate that the notes may only be converted for a cumulative total of 25,000,000 shares (15 million and 10 million). If the security were to undergo a reverse split in the future, please advise if these limits would remain the same (i.e. 25 million even after a reverse split) or if they would adjust to the reverse split (i.e. notes could convert into 2.5 million shares after a 1-10 reverse split).

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: jason@signaturestocktransfer.com <jason@signaturestocktransfer.com>
Sent: Monday, May 06, 2019 4:59 PM
To: OTC Corporate Actions <otccorpaactions@finra.org>
Subject: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions -
Good Vibration Shoes, Inc. (GVSI)

EXTERNAL: Verify sender before opening attachments or links.

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From: M. Richard Cutler
To: "OTC Corporate Actions": "jason@signaturestocktransfer.com"
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632
Date: Tuesday, May 07, 2019 4:20:00 PM
Attachments: CUSIP Confirmation ALLIED CORP.pdf

Mr. Kurkjian

1. Attached is the CUSIP confirmation for Allied Corp which I previously sent to you. You must have a missing email.
2. The notes are convertible into a total of no more than 25,000,000 shares and are not adjustable by reverse (or forward) stock splits.

Your consideration is appreciated.

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell
(713) 583-7150
rcutler@cutlerlaw.com
www.cutlerlaw.com

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From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Tuesday, May 07, 2019 4:16 PM
To: jason@signaturestocktransfer.com; OTC Corporate Actions <otccorpactions@finra.org>
Cc: M. Richard Cutler <rcutler@cutlerlaw.com>
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

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 - a. **We need to see the receipt showing the new CUSIP number assigned.**

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Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: jason@signaturestocktransfer.com <jason@signaturestocktransfer.com>

Sent: Monday, May 06, 2019 4:59 PM

To: OTC Corporate Actions <otccorpaactions@finra.org>

Subject: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

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Thank you

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part of the contents to any other person. Thank you.

From: OTC Corporate Actions
To: M. Richard Cutler: OTC Corporate Actions: jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632
Date: Wednesday, May 08, 2019 1:10:31 PM

Richard,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. Please clarify if the Series A Preferred share is convertible into preferred shares. The provided designation does not show conversion rights, however this share is referred to as Series A Convertible Preferred Stock in several of the provided documents. If it is convertible, please provide a file-stamped certificate of designation from Nevada which shows the conversion rights.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler <rcutler@cutlerlaw.com>
Sent: Tuesday, May 07, 2019 5:21 PM
To: OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

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Mr. Kurkjian

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2. The notes are convertible into a total of no more than 25,000,000 shares and are not adjustable by reverse (or forward) stock splits.

Your consideration is appreciated.

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell

(713) 583-7150

rcutler@cutlerlaw.com

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From: OTC Corporate Actions <otccorpactions@finra.org>

Sent: Tuesday, May 07, 2019 4:16 PM

To: jason@signaturestocktransfer.com; OTC Corporate Actions <otccorpactions@finra.org>

Cc: M. Richard Cutler <rcutler@cutlerlaw.com>

Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Jason,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

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Thank you,

Mike Kurkjian

FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: jason@signaturestocktransfer.com <jason@signaturestocktransfer.com>

Sent: Monday, May 06, 2019 4:59 PM

To: OTC Corporate Actions <otccorpactions@finra.org>

Subject: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

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Please see the attached.

Thank you

JASON M. BOGUTSKI ~ President

SIGNATURE STOCK TRANSFER, INC.

14673 MIDWAY ROAD ~ SUITE 220

ADDISON, TEXAS 75001

TELEPHONE ~ 972 612-4120

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From: M. Richard Cutler
To: "OTC Corporate Actions": "jason@signaturestocktransfer.com"
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632
Date: Wednesday, May 08, 2019 1:33:00 PM
Attachments: Certificate of Designation Series A Preferred Stock.pdf

Mr. Kurkjian:

The Series A Preferred shares are NOT convertible. Please see attached the filed Certificate of Designation which does not provide for any conversion rights. References to the series as "Series A Convertible Preferred Stock" are erroneous.

Best regards

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell
(713) 583-7150
rcutler@cutlerlaw.com
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From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Wednesday, May 08, 2019 1:10 PM
To: M. Richard Cutler <rcutler@cutlerlaw.com>; OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Richard,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. Please clarify if the Series A Preferred share is convertible into preferred shares. The provided designation does not show conversion rights, however this share is referred to as Series A Convertible Preferred Stock in several of the provided documents. If it is convertible, please provide a file-stamped certificate of designation from Nevada which shows the conversion rights.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler <rcutler@cutlerlaw.com>
Sent: Tuesday, May 07, 2019 5:21 PM
To: OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

EXTERNAL: Verify sender before opening attachments or links.

Mr. Kurkjian

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2. The notes are convertible into a total of no more than 25,000,000 shares and are not adjustable by reverse (or forward) stock splits.

Your consideration is appreciated.

M. Richard Cutler
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6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] [REDACTED] cell
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Sent: Tuesday, May 07, 2019 4:16 PM
To: jason@signaturestocktransfer.com; OTC Corporate Actions <otccorpactions@finra.org>
Cc: M. Richard Cutler <rcutler@cutlerlaw.com>
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Jason,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

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 - a. We need to see the receipt showing the new CUSIP number assigned.
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Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: jason@signaturestocktransfer.com <jason@signaturestocktransfer.com>

Sent: Monday, May 06, 2019 4:59 PM

To: OTC Corporate Actions <otccorpactions@finra.org>

Subject: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

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Please see the attached.

Thank you

JASON M. BOGUTSKI ~ President

SIGNATURE STOCK TRANSFER, INC.

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ADDISON, TEXAS 75001

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From: OTC Corporate Actions
To: ~~OTC Corporate Actions~~; M. Richard Cutler: jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632
Date: Wednesday, May 22, 2019 1:17:17 PM

Richard,

Management is still discussing the matter and has questions regarding whether or not a 1-20,000 reverse split is occurring. This was noted in the previous request, but is not noted in this request.

As part of the 2nd level review, management requires the following items to move forward:

1. The issuer's previous request noted a 1-20,000 reverse split, however this request does not note that split. Please confirm the 1-20,000 reverse split should have been included in this request.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Thursday, May 09, 2019 5:00 PM
To: M. Richard Cutler <rcutler@cutlerlaw.com>; OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Richard,

Thank you for clarifying. At this time, no additional documentation is needed.

Please be advised, FINRA is conducting its 2nd level review of the company's corporate action request. Upon completion, email notification of the status will be sent. We ask for your patience and understanding during this time. Once the review has been completed, email notification will be sent with a status update.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler <rcutler@cutlerlaw.com>
Sent: Wednesday, May 08, 2019 2:34 PM
To: OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com

Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

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Mr. Kurkjian:

The Series A Preferred shares are NOT convertible. Please see attached the filed Certificate of Designation which does not provide for any conversion rights. References to the series as "Series A Convertible Preferred Stock" are erroneous.

Best regards

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
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From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Wednesday, May 08, 2019 1:10 PM
To: M. Richard Cutler <rcutler@cutlerlaw.com>; OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Richard,

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Thank you,

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Rockville, Maryland 20850
866.776.0800

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Sent: Tuesday, May 07, 2019 5:21 PM
To: OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

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Sent: Tuesday, May 07, 2019 4:16 PM
To: jason@signaturestocktransfer.com; OTC Corporate Actions <otccorpactions@finra.org>
Cc: M. Richard Cutler <rcutler@cutlerlaw.com>
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Jason,

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Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: jason@signaturestocktransfer.com <jason@signaturestocktransfer.com>

Sent: Monday, May 06, 2019 4:59 PM

To: OTC Corporate Actions <otccorpactions@finra.org>

Subject: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

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Please see the attached.

Thank you

JASON M. BOGUTSKI ~ President

SIGNATURE STOCK TRANSFER, INC.

14673 MIDWAY ROAD ~ SUITE 220

ADDISON, TEXAS 75001

TELEPHONE ~ 972 612-4120

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To: M. Richard Cutler: OTC Corporate Actions: jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632
Date: Thursday, May 09, 2019 4:00:32 PM

Richard,

Thank you for clarifying. At this time, no additional documentation is needed.

Please be advised, FINRA is conducting its 2nd level review of the company's corporate action request. Upon completion, email notification of the status will be sent. We ask for your patience and understanding during this time. Once the review has been completed, email notification will be sent with a status update.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler <rcutler@cutlerlaw.com>
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To: OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

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Mr. Kurkjian:

The Series A Preferred shares are NOT convertible. Please see attached the filed Certificate of Designation which does not provide for any conversion rights. References to the series as "Series A Convertible Preferred Stock" are erroneous.

Best regards

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell
(713) 583-7150
rcutler@cutlerlaw.com
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From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Wednesday, May 08, 2019 1:10 PM
To: M. Richard Cutler <rcutler@cutlerlaw.com>; OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Richard,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. Please clarify if the Series A Preferred share is convertible into preferred shares. The provided designation does not show conversion rights, however this share is referred to as Series A Convertible Preferred Stock in several of the provided documents. If it is convertible, please provide a file-stamped certificate of designation from Nevada which shows the conversion rights.

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: M. Richard Cutler <rcutler@cutlerlaw.com>
Sent: Tuesday, May 07, 2019 5:21 PM
To: OTC Corporate Actions <otccorpactions@finra.org>; jason@signaturestocktransfer.com
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

EXTERNAL: Verify sender before opening attachments or links.

Mr. Kurkjian

1. Attached is the CUSIP confirmation for Allied Corp which I previously sent to you. You must have a missing email.
2. The notes are convertible into a total of no more than 25,000,000 shares and are not adjustable by reverse (or forward) stock splits.

Your consideration is appreciated.

M. Richard Cutler
Cutler Law Group, P.C.
6575 West Loop South, Suite 500
Bellaire, Texas 77401
(713) 888-0040
[REDACTED] cell
(713) 583-7150
rcutler@cutlerlaw.com
www.cutlerlaw.com [[cutlerlaw.com](http://www.cutlerlaw.com)]

Confidentiality: This e-mail is confidential and intended only for the recipient(s) named. Unless you are a named recipient, your reading, distributing, forwarding, or copying this communication is prohibited and may violate the legal rights of others. If you received this communication in error, please call me, return the e-mail to me, and delete it from your system.

From: OTC Corporate Actions <otccorpactions@finra.org>
Sent: Tuesday, May 07, 2019 4:16 PM
To: jason@signaturestocktransfer.com; OTC Corporate Actions <otccorpactions@finra.org>
Cc: M. Richard Cutler <rcutler@cutlerlaw.com>
Subject: RE: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI) CRM:0059000001632

Jason,

Thank you for providing this documentation.

At this time, the following items are required to move forward with the requested action:

1. Confirmation of the new CUSIP number for Allied Corp. This number can be obtained by contacting the CUSIP Service Bureau at 212-438-6565. The receipt received by CSB must be forwarded.
 - a. **We need to see the receipt showing the new CUSIP number assigned.**
2. The provided Amendments to the notes held by Landmark Consulting Co. Ltd./Parashar Patel indicate that the notes may only be converted for a cumulative total of 25,000,000 shares (15 million and 10 million). If the security were to undergo a reverse split in the future, please advise if these limits would remain the same (i.e. 25 million even after a reverse split) or if they would adjust to the reverse split (i.e. notes could convert into 2.5 million shares after a 1-10 reverse split).

Thank you,

Mike Kurkjian
FINRA Market Operations
9509 Key West Avenue
Rockville, Maryland 20850
866.776.0800

From: jason@signaturestocktransfer.com <jason@signaturestocktransfer.com>
Sent: Monday, May 06, 2019 4:59 PM
To: OTC Corporate Actions <otccorpactions@finra.org>
Subject: GOOD VIBRATIONS ~ FINRA ~ [CAS-66435] FINRA Preliminary Review of Corporate Actions - Good Vibration Shoes, Inc. (GVSI)

EXTERNAL: Verify sender before opening attachments or links.

Please see the attached.

Thank you

JASON M. BOGUTSKI ~ President

SIGNATURE STOCK TRANSFER, INC.

14673 MIDWAY ROAD ~ SUITE 220

ADDISON, TEXAS 75001

TELEPHONE ~ 972 612-4120

www.signaturestocktransfer.com [signaturestocktransfer.com].

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CUTLER LAW GROUP

M. Richard Cutler, Esq
Admitted in California & Texas

Corporate Securities Law

June 18, 2019

FINRA
OTC Corporate Actions
9509 Key West Avenue
Rockville, MD 20850
Attn: Kwame Baah-Gyimh
Mike Kurkjian

**Re: Good Vibrations Shoes, Inc.
Request for reverse split, merger, name change and symbol change**

Mr. Baah-Gyimh and Mr. Kurkjian:

As you are aware, we represent Landmark Technology Corporation, Inc. (formerly Good Vibration Shoes, Inc.). This proposed corporate action has now been pending since early March 19, 2019. We are repeatedly advised that the matter is in “second tier” review and that a response is imminent. The issuer had previously submitted a corporate action with respect to a previous transaction which required almost eight months of “review” prior to FINRA determination. As this exceptional delay is not significantly different than other recent corporate action requests pending at FINRA, I am concerned that this process has become unreasonably burdensome to the ongoing public company action process and that this violates not only your SEC mandates, but also public policy concerns.

I recognize that under Rule 6490 FINRA has been tasked by the Securities and Exchange Commission to undertake a review of corporate actions, with the objective of ferreting out and minimizing to the extent possible corporate fraud and providing public confidence in capital markets. I applaud you for those efforts when there is indeed actionable or even potential malfeasance. Those who subvert the securities laws make my task as a securities attorney significantly more difficult because of the hurdles they create.

Nevertheless, FINRA Rule 6490 only has very specific matters as to which delay and/or denial can be based. In those corporate actions which we have presented to you including the corporate action for this Issuer matter there are simply no indicators of issues indicative of any such basis.

There is a Strong Public Policy in Favor of Capital Formation for Small Businesses

There can be no doubt that current political fiscal policy favors long term economic growth through increased capital formation. Both the Trump administration and previous incumbents have frequently taken steps to reduce barriers to investment of capital, particularly in emerging growth and smaller businesses. Without a doubt reduction of regulatory barriers has been a mandate of the current administration with a view to improving the US economy.

Similarly recent reductions in tax rates and capital gains are intended to stimulate growth. Economic theory is clear that countries that have increased investment have higher long-run rates of economic growth. Unreasonable regulatory burdens harm the economy.

Corporations such as this Issuer require the ability to access public funds in order to grow their business. Investors investing real money into a company desire the exit strategy and liquidity afforded by public securities markets. Few investors desire to invest in private businesses because of the potential long term requirement for the investment. As a consequence, companies such as this issuer seek the ability to privately offer securities to investors, all the while providing a potential exit for profitable operations which is not in the far too distant future. Quite frankly, that is the principle reason that companies go public in the first place.

As an aside, the traditional public offering process is often simply not economically feasible from both a timing and cost perspective for emerging growth companies. Such offerings take months and months to get to market and cost funds which could otherwise be used for operations. Further, the actions of FINRA even in public offerings has become a significant burden. I recently just obtained FINRA clearance for a 211 filing for a Registration Statement which went effective on February 12, 2019. It should NOT take four months to clear a public offering Form 211. I can assure you our responses were all made within 24 hours.

Consequently, I would strongly state that significant FINRA delays in processing corporate actions strongly violates the public policy of providing worthy public companies of access to investment and growth capital.

Rule 6490 Limits the Grounds on which an action can be delayed or denied

FINRA Rule 6490 was approved September 27, 2010 pursuant to Regulatory Notice 10-38. Pursuant to that Rule, the Issuer submitted its Company Related Action Notification and responded to further inquiries from you during the substantial four month period thereafter. You have advised that you have all required information necessary to verify the accuracy of the information submitted.

Rule 6490 is *explicitly limited* to the following grounds on which an action can be declared deficient:

1. FINRA staff reasonably believes the forms and all supporting documentation, in whole or in part, may not be complete, accurate or with proper authority;
2. the issuer is not current in its reporting obligations, if applicable, to the SEC or other regulatory authority;
3. FINRA has actual knowledge that parties related to the Company-Related Action are the subject of pending, adjudicated or settled regulatory action or investigation by a regulatory body, or civil or criminal action related to fraud or securities laws violations;
4. a government authority or regulator has provided information to FINRA, or FINRA has actual knowledge, indicating that persons related to the Company-Related Action

- may be potentially involved in fraudulent activities related to the securities market and/or pose a threat to public investors; and/or
5. there is significant uncertainty in the settlement and clearance process for the security.

That's it. That is all of the grounds for denial. Denial through delay is not consistent with the rule. In the instant case, I will address each of these seriatim:

We have provided all required information

You have already advised that we have provided any and all documentation required and/or requested in complete form, accurate and with proper authority. As you are aware, that documentation has been extensive.

The issuer is current in its reporting obligations

First and foremost, there is no doubt that the intention of this provision is that an issuer have *current* information available to its shareholders NOW, such that there is transparency with respect to the issuer, its operations and financial condition. In order for existing shareholders and/or investors to make informed decisions, an issuer needs to have appropriate information available to its shareholders. That intention in the rule is very clear. I agree completely with that intention and believe current information is needed to assure appropriate review and action.

Instead, the meaning of this provision has been subverted by FINRA in this instance (as well as others recently) to mean that the issuer must have been current in its filings AT ALL TIMES in its history. In this case, FINRA argues that when the issuer filed its Form 15 on July 15, 2013, it must have had all required filings current at the time it filed the Form 15 in order for FINRA to process a corporate action in 2019. What possible relevance could filings six or seven years ago have to shareholders today in making decisions? Further, in virtually all of these cases, the reason a company filed a Form 15 in the first place was that their existing business and operations was struggling financially (or failing), and they were simply unable economically to keep the filings current. Years later (again in this case and others), the Company seeks to find an alternative business to benefit its shareholders who would otherwise have nothing from the unsuccessful prior business. This interpretation is contrary to public policy of benefitting shareholders and is inconsistent with the intention of the Rule itself.

Further, and more importantly in this case, as we advised in our initial correspondence related to this matter, we were indeed aware that Good Vibration Shoes did not file every required SEC filing at the time it filed a Form 15 (and that FINRA had the unfortunate policy of requiring currency years ago). As previously advised, however, the structure of the transaction between this issuer (then named Landmark Technology Group, Inc.), a Nevada corporation ("Landmark"), and Landmark Merger Subsidiary, Inc., a Nevada corporation and a wholly-owned subsidiary of Landmark reflected a subsidiary merger pursuant to which Merger Subsidiary survived and changed its name back to Landmark Technology Group, Inc. The Company subsequently filed a certificate of amendment to change the name to Allied Corp.

As you are aware from other transactions there have been previous discussions with Larry Spirgel, Assistant Director of the U.S. Securities and Exchange Commission regarding succession-related issues under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), arising from circumstances identical to the hereinafter described reorganization of Landmark into a holding company structure (the "Reorganization"). Please see the following, to-wit:

To effect the Reorganization, Merger Sub was formed by Landmark as its direct and wholly owned subsidiary. The holding company organizational structure was implemented pursuant to Section 92A of the Nevada General Corporation Laws, by the merger of Landmark with and into Merger Sub. Merger Sub survived the merger. As you are aware, the Commission has recognized the holding company structure through numerous no action letters relating to Nevada Section 92A as well as a similar section (Section 251(g)) of the General Corporation Law of the State of Delaware. At the time of the Reorganization, Merger Sub is the successor issuer and had less than 300 shareholders.

Upon consummation of the Reorganization, each issued and outstanding common stock share of the former Landmark was transmuted into and exchanged for an identical equity structure of Merger Sub (on a one share for 20,000 share basis) having the same designations, rights, powers and preferences, and qualifications, limitations and restrictions. Upon consummation, Merger Sub was the issuer since the former equity structure was transmuted pursuant to Section 92A into current issued and outstanding equities of Merger Sub. The Reorganization was exempt from the registration requirements of the Securities Act of 1933 ("Act") as there was no "offer" or "sale" as defined in Section 2(3) of the Act so as to invoke the requirements of Rule 145 also under the Act. Under the terms of the Agreement the shareholders and equity holders of the former Landmark had no appraisal rights or rights to a shareholder vote and consequently no investment decision was made by the shareholders. Further, the transaction complied with the provisions of Rule 144(D)(3)(x) titled "Holding Company Formation."

The Commission has long recognized the form of Reorganization executed here under comparable circumstances, including similar holding company reorganizations. See e.g., *The Dress Barn, Inc.*, available August 13, 2010, *GulfMark Offshore, Inc.*, available January 11, 2010, *Tim Hortons Inc.*, available September 9, 2009, *Weatherford International Ltd.*, available January 14, 2009, *Willbros Group, Inc.*, available February 27, 2009, *Pediatric Medical Group, Inc.*, available December 22, 2008, *Otter Tail Corporation*, available December 2008, *Mentor Corporation*, available September 26, 2008, *Dollar Tree Stores, Inc.*, available February 20, 2008, *InterDigital Communications Corporation*, available June 25, 2007, *Hecla Mining Company*, available October 31, 2006, *Mercer International, Inc.*, available December 12, 2005, *Matria Healthcare, Inc.*, available February 10, 2005, *Adolph Coors Company*, available August 25, 2003, *Bon-Ton Stores* (July 14, 1995), *INDESCO, Inc.* (October 31, 1995), *Toys R Us, Inc.* (December 31, 1995), *ABX Air, Inc.* (June 13, 2007), *Brandywine Raceway Association* (June 27, 1977), *BMC West Corp.* (April 16, 1997), *Roper Industries, Inc.* (July 19, 2007), *Lamalie Assoc., Inc.* (December 16, 1998), *IPC Information Systems, Inc.* (May 20, 1999), *Kerr-McGee Holdco*,

Inc., (July 31, 2001), *Hecia Mining Co.* (October 31, 2006), *Equitable Resources, Inc.* (April 25, 2007), and *Halliburton Co.* (December 11, 1996).

It abundantly clear that Merger Sub is not the surviving or resulting corporation but that of a newly created parent holding company under Section 92A of the Nevada Act. As stated, the parent holding company formation was done in compliance with the Nevada Act and the parent, Landmark (GVSI), is not a successor or survivor. The Statute is very clear and exacting as to the procedure and results, whereby Merger Sub was newly formed under Section 92A and only become the Parent and not a successor under Section 92A. There is no administrative ruling, case law, no action letter, or other opinion that is in contradiction to the propriety of the action taken in this Reorganization or the results of the parent/holding company formation.

As to whether or not the new parent/holding company, Merger Sub (now named Allied Corp.), has any reporting or filing responsibility with the SEC, the answer is clear that no such obligation remains under Federal law. We direct your attention to 17 C.F.R. § 240.12g-3, specifically Rule 12g-3(a) which provides as follows, to wit:

“Where in connection with a succession by merger, consolidation, exchange of securities, acquisition of assets or otherwise, securities of an issuer that are not already registered pursuant to Section 12 of the Act (15 U.S.C. 78 l) are issued to the holders of any class of securities of another issuer that is registered pursuant to either Section 12 (b) or (g) of the Act (15 U.S.C. 78 l (b) or (g)), the class of securities so issued shall be deemed to be registered under the same paragraph of Section 12 of the Act unless upon consummation of the succession:

- (1) Such class is exempt from such registration other than by § 240.12g3- 2;
- (2) All securities of such class are held of record by fewer than 300 persons, or 1,200 persons in the case of a bank; a savings and loan holding company, as such term is defined in Section 10 of the Home Owners' Loan Act (12 U.S.C. 1461); or a bank holding company, as such term is defined in section 2 of the Bank Holding Company Act of 1956 (12 U.S.C. 1841);
- (3) The securities issued in connection with the succession were registered on Form F-8 or Form F-80 (§ 239.38 or § 239.41 of this chapter) and following succession the successor would not be required to register such class of securities under Section 12 of the Act (15 U.S.C. 78 l) but for this section.”

It is important to note that Merger Sub is a brand new company, is not the successor in interest, is the new parent with the same shareholder structure and is a company with less than 300 shareholders of record on the date of the Reorganization. The Reorganization did not allow for any reporting responsibility to transfer for purposes of applicability Rule 12g-3(a) under the Exchange Act. Thus Rule 12g-3(a) blocked the transfer to Merger Sub of any nexus or connection to past reporting responsibilities, the former file number, tax id number, or otherwise. Merger Sub is a successor issuer, but not under Rules 12g-3(a) and 12b-c of the Exchange Act.

We believe that there can be no other conclusion. Merger Sub (now renamed Allied Corp.) has no obligation to file any delinquent filings with the Commission under Rules 12g-3 and 12b-2 in light of the fact of the parent/holding company formation, namely the Reorganization, and in light of the fact that there were less than 300 shareholders.

No one related to the Company Related Action is the subject of pending, adjudicated or settled regulatory action or investigation by a regulatory body, or civil or criminal action related to fraud or securities law violations

I note as part of this discussion that the SEC has supported FINRA's denial of corporate actions in administrative actions when the basis was that persons affiliated with the transaction were subject to actual adjudicated regulatory action for fraud or securities law violations. *See In the matter of the application of MPhase Technologies, Inc.* (Securities Exchange Act of 1934 Release No. 74187) (February 2, 2015); *In the matter of the application of Positron Corporation* (Admin Proc File No. 3-15837) (February 5, 2015). We applaud those actions, and concur that FINRA should be diligent in protecting investors from those who harm public markets through self-dealing or fraud. We note, however, that the *sole ground* in both of those matters for upholding the FINRA denial was that there was actual settled regulatory actions involving securities law violations.

That simply is not the case here. After your extensive review, and after our significant due diligence, there is no one in any way associated with the current company that is the subject of a pending, adjudicated or settled regulatory action or investigation by any regulatory body.

A government authority or regulator has provided information to FINRA, or FINRA has actual knowledge, indicating that persons related to the Company-Related Action may be potentially involved in fraudulent activities related to the securities market and/or pose a threat to public investors;

Again, that simply is not the case here. You have completed extensive review of the transaction and there is no fraud or potential fraud here.

There is significant uncertainty in the settlement and clearance process for the security.

This Company has had very limited trading over many years. There are no grounds for uncertainty in settlement or clearing.

Conclusion

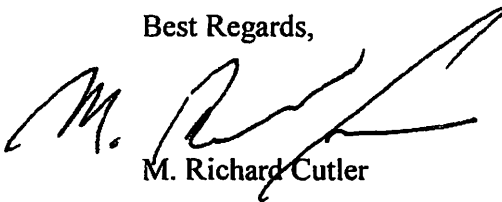
The only conclusion which we can reach in this matter is that the current policy of FINRA through unreasonable and extensive delays is contrary to both the intention of Rule 6490 and the public policies of (i) protecting the investing public, while (2) encouraging investment capital in small and emerging businesses. The process adds considerable and unreasonable expense to companies seeking to grow their business and provide profitability to shareholders and other investors. I can only conclude that the intention is to delay an action to the point where

it no longer is economically possible for the issuer to proceed. That already happened one time with this issuer because of FINRA delays.

Consequently, I strongly encourage you to complete this process and permit this issuer to undertake the corporate action. We believe that the Securities and Exchange Commission would find that these delays and other interpretations referenced above are contrary to the purpose of Rule 6490 and significantly damaging to the issuer, the market in general, and the objective of protecting investors.

Thank you for your time and for your assistance with this matter. Please do not hesitate to contact us at the numbers or emails reflected on this email.

Best Regards,

A handwritten signature in black ink, appearing to read 'M. Richard Cutler', is written over a horizontal line.

M. Richard Cutler

Cc: Randall J. Lanham



June 21, 2019

Via Electronic Mail

Mr. Richard Cutler, Attorney
Cutler Law Group PC
6575 West Loop South, Suite 140
Bellaire, TX 77401
Email: rcutler@cutlerlaw.com

c/o Mr. Randall Lanham, CEO/President/Director
Good Vibrations Shoes, Inc.
28562 Oso Parkway, Unit D
Rancho Santa Margarita, CA 92688
Email: rjlanham@mac.com

**Re: Deficiency Notice Pursuant to FINRA Rule 6490
Good Vibrations Shoes, Inc. – CAS-66435-H3X0J3
Company-Related Notification Relating to Proposed 1-20,000 Share Exchange,
Merger, Name Change, and Symbol Change**

Dear Mr. Cutler:

Pursuant to FINRA Rule 6490, FINRA's Department of Market Operations (Department) received your request to process documentation related to the above-referenced Company-Related Action for Good Vibrations Shoes, Inc. (GVSI). This letter hereby notifies you that pursuant to FINRA Rule 6490(d), the Department has determined that such request is deficient and it is necessary for the protection of investors, the public interest, and to maintain fair and orderly markets that documentation related to the above-referenced Company-Related Action will not be processed.

Specifically, the Department's deficiency determination is based on the following factor:

1. As set forth in FINRA Rule 6490(d)(3)(2), FINRA has actual knowledge that the Issuer is not current in its reporting requirements, if applicable, to the Securities and Exchange Commission (SEC) or other regulatory authority. Specifically:
 - FINRA has reviewed the periodic reports filed by GVSI with the SEC as required under Section 13 or 15(d) of the Securities Exchange Act of 1934. To date, GVSI is delinquent in its periodic filings with the SEC, having failed to file the following mandatory reports:
 1. Form 10-K for the fiscal year ending March 31, 2008;
 2. Form 10-Q for the fiscal quarter ending June 30, 2008;
 3. Form 10-Q for the fiscal quarter ending September 30, 2008;

Mr. Randall Lanham, CEO, President, and Director
Good Vibrations Shoes, Inc.
CAS-66435-M3X0J3
Page 2 of 3

4. Form 10-Q for the fiscal quarter ending December 31, 2008;
5. Form 10-K for the fiscal year ending March 31, 2009;
6. Form 10-Q for the fiscal quarter ending June 30, 2009;
7. Form 10-Q for the fiscal quarter ending September 30, 2009;
8. Form 10-Q for the fiscal quarter ending December 31, 2009;
9. Form 10-K for the fiscal year ending March 31, 2010;
10. Form 10-Q for the fiscal quarter ending June 30, 2010;
11. Form 10-Q for the fiscal quarter ending September 30, 2010;
12. Form 10-Q for the fiscal quarter ending December 31, 2010;
13. Form 10-K for the fiscal year ending March 31, 2011;
14. Form 10-Q for the fiscal quarter ending June 30, 2011;
15. Form 10-Q for the fiscal quarter ending September 30, 2011;
16. Form 10-Q for the fiscal quarter ending December 31, 2011;
17. Form 10-K for the fiscal year ending March 31, 2012;
18. Form 10-Q for the fiscal quarter ending June 30, 2012;
19. Form 10-Q for the fiscal quarter ending September 30, 2012;
20. Form 10-Q for the fiscal quarter ending December 31, 2012; and
21. Form 10-K for the fiscal year ending March 31, 2013.

The failure to file complete and timely periodic reports as required under the Securities Exchange Act of 1934 has raised concerns for FINRA regarding the protection of investors and the transparency to the marketplace as it relates to the proposed corporate action request. In light of this, the IAC has deemed GVSI's corporate action submission to be deficient under FINRA Rule 6490.

Your Right to Appeal the Determination

As a result, the Department will cease processing documentation related to such Company-Related Action and will make no announcement on the Daily List. Unless you request an appeal of the Department's determination in writing within seven (7) calendar days after service of this notice, your request will be closed.

In accordance with the procedures set forth in FINRA Rule 6490, you have the right to appeal the Department's determination by submitting a written Notice of Appeal via facsimile or electronic mail, within seven (7) calendar days after service of this notice. Appeals are considered by a three-member subcommittee (Subcommittee) comprised of current or former industry members of FINRA's Uniform Practice Code Committee. Please include your Case No. on all submissions. **The hearing request must be received by 5:00 pm Eastern Standard Time on 06/28/19.** The Notice of Appeal must be sent to:

FINRA
Market Operations, 2nd Floor
9509 Key West Avenue
Rockville, MD 20850

Mr. Randall Lanham, CEO, President, and Director
Good Vibrations Shoes, Inc.
CAS-66435-H3X0J3
Page 3 of 3

Fax: 202-303-3938

E-mail: UPChearings@finra.org and upcc.casefilings@finra.org

Your written Notice of Appeal must be accompanied by proof of payment of the non-refundable Action Determination Appeal Fee of \$4,000.00 made payable to FINRA. Payment must be submitted in the following manner within seven (7) calendar days of this notice:

Bank Name: Bank of America
Bank Address: 100 West 33rd St. New York, NY 10001
ABA Number: [REDACTED]
Account Name: FINRA Cash Concentration
Account Number: [REDACTED]
RFB or OBE as follows: CASE CAS-66435-H3X0J3-Appeal
Swift: [REDACTED]

Your Notice of Appeal must set forth with specificity any and all defenses to the Department's deficiency determination. An appeal to the Subcommittee will operate to stay the processing of the Company-Related Action (i.e., the requested company-related action will not be processed during the period that the Requesting Party's appeal is pending). You may submit any additional supporting written documentation, via facsimile, electronic mail or otherwise, up until the time the appeal is considered by the Subcommittee. The Subcommittee will consider the appeal based solely on the written documents submitted by you and FINRA.

The submission of new facts that addresses the concerns in the deficiency letter will not serve as a basis to reverse the Department's decision. If there are new facts that FINRA is requested to consider in reviewing this corporate action request, please submit that information to FINRA Market Operations as a new request.

You will be notified of the date scheduled for the appeal. The Subcommittee will render a determination within three (3) business days following the day the appeal is considered by the Subcommittee. The Subcommittee's determination will constitute final action by FINRA.

If you fail to file a written request for an appeal within seven (7) calendar days after service of this notice by the Department, along with the required fees, the Department's determination shall constitute final action by FINRA.

If you have any questions, please contact FINRA Market Operations Department at 1-866-776-0800.

Very truly yours,



Patricia Casimates
Vice President, FINRA Market Operations

CUTLER LAW GROUP

M. Richard Cutler, Esq
Admitted in California & Texas

Corporate Securities Law

June 25, 2019

FINRA

OTC Corporate Actions
9509 Key West Avenue
Rockville, MD 20850

Attn: Patricia Casimates
Millicent Banks
Kwame Baah-Gyimh
Mike Kurkjian

**Re: Good Vibrations Shoes, Inc.
Request for reverse split, merger, name change and symbol change**

Gentlemen and Ladies:

As you are aware, we represent Landmark Technology Corporation, Inc. (formerly Good Vibration Shoes, Inc.). We are in receipt of your cursory correspondence dated June 21, 2019 pursuant to which you have determined not to process the above-referenced corporate action under prong 2 of Rule 6490.

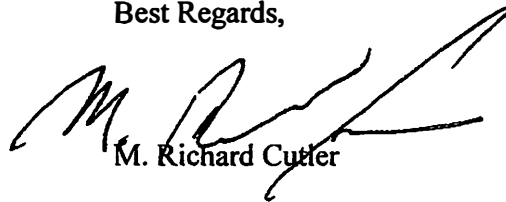
Further you advise of our right to appeal this action. However you have not provided the basis for your determination. As you are aware, the issuer that is currently the subject of this action no longer exists. How such an issuer has any obligation with respect to filings beginning 2008 is not stated in your correspondence. As you are aware, that issuer was merged out of existence pursuant to a holding company structure that has repeatedly been approved for other entities by FINRA over the past few years.

In order to understand your reasoning and to formulate our basis for an appeal, as well as file an Administration Proceeding with the Securities and Exchange Commission, we require that you provide us the basis for your determination. As the "second level" review for this matter took many months, and as we are advised that this was reviewed by a team of personnel in making this determination, there is little question that you have discussed this and can provide this basis. While we struggle to see how filings not made from 11 years ago prior to filing a Form 15 to terminate SEC reporting status has any bearing relative to "protection of investors and the transparency to the marketplace" as it relates to a proposed corporate action in 2019, we must understand your actual consideration of the holding company structure.

I am attaching to this correspondence a copy of our letter dated June 18, 2019 which has significant caselaw and precedent for this structure. It appears that this has not been given proper consideration.

Please advise your basis as soon as possible as our statutory time for filing the appeal fast approaches.

Best Regards,

A handwritten signature in black ink, appearing to read 'M. Richard Cutler', is written over the typed name.

M. Richard Cutler

Cc: Randall J. Lanham
Larry Spigel, Assistant Director, U.S. Securities and Exchange Commission



June 26, 2019

Via Electronic Mail

Mr. Richard Cutler, Attorney
Cutler Law Group PC
6575 West Loop South, Suite 140
Bellaire, TX 77401
Email: rcutler@cutlerlaw.com

**Re: Deficiency Notice Pursuant to FINRA Rule 6490
Good Vibrations Shoes, Inc. – CAS-66435-H3X0J3
Company-Related Notification Relating to Proposed 1-20,000 Share Exchange,
Merger, Name Change, and Symbol Change**

Dear Mr. Cutler:

I am writing in response to your letter dated June 25, 2019. The notice sent to Good Vibrations Shoes, Inc. (GVSI) on June 21, 2019, complies with the requirements of FINRA Rule 6490. FINRA declines to provide any further explanation.

Very truly yours,

Patricia Casimates
Vice President, FINRA Market Operations



June 26, 2019

Via Electronic Mail

Mr. Richard Cutler, Attorney
Cutler Law Group PC
6575 West Loop South, Suite 140
Bellaire, TX 77401
Email: rcutler@cutlerlaw.com

**Re: Deficiency Notice Pursuant to FINRA Rule 6490
Good Vibrations Shoes, Inc. – CAS-66435-H3X0J3
Company-Related Notification Relating to Proposed 1-20,000 Share Exchange,
Merger, Name Change, and Symbol Change**

Dear Mr. Cutler:

I am writing in response to your letter dated June 25, 2019. The notice sent to Good Vibrations Shoes, Inc. (GVSI) on June 21, 2019, complies with the requirements of FINRA Rule 6490. FINRA declines to provide any further explanation.

Very truly yours,

Patricia Casimates
Vice President, FINRA Market Operations