

820108

**Matthews**

Matthews International Corporation  
Corporate Office  
Two NorthShore Center  
Pittsburgh, Pennsylvania 15212-5851  
412.442.8200 Fax 412.442.8290

December 16, 1998

Florida Department of State  
Qualification / Tax Lien Division  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

Taxpayer: Matthews International Corporation  
FEIN: 25-0644320  
Ref. Number: F98000003955

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Dear Sir or Madam:

This letter is written in response to your correspondence dated December 11, 1998 ( copy enclosed ). The correspondence states that the above-named taxpayer needs to file the Florida Application By Foreign Corporation For Authorization to Transact Business in Florida.

Please note that Matthews International Corporation has already filed these documents earlier in 1998. We have been qualified and authorized to transact business in Florida as of July 13, 1998. Copies of the application and the related checks and correspondence are attached for your convenience. Please note the document number listed above for your records.

Thank you for your assistance in this matter. If you have any questions, please do not hesitate to call me at (412) 442-8212.

Sincerely,



Stephen M. Stromoski  
Administrator, Corporate Taxes

Reconciled  
12/21/98



FLORIDA DEPARTMENT OF STATE  
Sandra B. Mortham  
Secretary of State

December 11, 1998

MATTHEWS INTERNATIONAL  
CORPORATION  
TWO NORTHSORE CENTER  
PITTSBURGH, PA 15212-5851

FEI #: 25-0644320  
Charter #: 820108

To Whom It May Concern:

Based upon a comparison of data provided by the Florida Department of Revenue, pursuant to section 213.053(14), Florida Statutes, with our database of active corporations which have registered with the Florida Department of State, Division of Corporations, it appears that the corporation may be transacting business in Florida without authority to do so as required by section 607.1501, Florida Statutes. While the entity at one time had the requisite certificate of authority from the Department of State to conduct business in Florida, it formally withdrew that authorization pursuant to section 607.1520, Florida Statutes.

Since the corporation conducts sufficient business activities in Florida to warrant its compliance with Florida's revenue laws, despite having obtained a certificate of withdrawal from the Department of State, it is incumbent upon the corporation to determine whether and how Florida's law regarding foreign corporations applies to its present situation. For your convenience, you will find enclosed a copy of sections 607.1501 through 607.1532, Florida Statutes.

**THE DIVISION OF CORPORATIONS RECOMMENDS THAT CORPORATE DOCUMENTS BE REVIEWED BY YOUR LEGAL COUNSEL. THE DIVISION IS A FILING AGENCY AND AS SUCH DOES NOT RENDER ANY LEGAL, ACCOUNTING, OR TAX ADVICE. THE PROFESSIONAL ADVICE OF YOUR LEGAL COUNSEL TO ASCERTAIN EXACT COMPLIANCE WITH ALL STATUTORY REQUIREMENTS IS STRONGLY RECOMMENDED.**

Please complete and submit either the enclosed "Application by Foreign Corporation for Authorization to Transact Business in Florida" to re-qualify the referenced foreign corporation for authorization to transact business in Florida or, if the corporation does not need to re-qualify, the "Statement Concerning Withdrawal of Authority to Transact Business in Florida by a Foreign Corporation". Return the appropriate form to this office within sixty (60) days to avoid the necessity of further action. If you have any questions regarding this matter, please call (850) 487-6091, or write the Foreign Qualification and Tax Lien Section, P.O. Box 6327, Tallahassee, Florida 32314.

Division of Corporations

Enclosures



FLORIDA DEPARTMENT OF STATE  
Sandra B. Mortham  
Secretary of State

July 13, 1998

STEPHEN M. STROMOSKI  
MATTHEWS INTERNATIONAL CORPORATION  
TWO NORTHSORE CENTER  
PITTSBURGH, PA 15212

Qualification documents for MATTHEWS INTERNATIONAL CORPORATION were filed on July 13, 1998 and assigned document number F98000003955. Please refer to this number whenever corresponding with this office.

Your corporation is now qualified and authorized to transact business in Florida as of the file date.

A corporation annual report will be due this office between January 1 and May 1 of the year following the calendar year of the file date. A Federal Employer Identification (FEI) number will be required before this report can be filed. If you do not already have an FEI number, please apply NOW with the Internal Revenue by calling 1-800-829-3676 and requesting form SS-4.

Please be aware if the corporate address changes, it is the responsibility of the corporation to notify this office.

Should you have any questions regarding this matter, please telephone (850) 487-6091, the Foreign Qualification/Tax Lien Section.

Jennifer Sindt  
Document Examiner  
Division of Corporations

Letter Number: 998A00037156