

X  
**F00000001509**

PricewaterhouseCoopers LLP  
101 East Kennedy Boulevard  
Suite 1500  
Tampa FL 33602-5147  
Telephone (813) 229 0221  
Facsimile (813) 229 3646

August 17, 1999

**RECEIVED**

**AUG 19 1999**

Mr. Gerard York  
State of Florida  
Office of the Secretary of State  
Plaza Level  
The Capital Building  
Tallahassee, FL 32399

Office of General Counsel  
Department of State

300003171913--8  
-03/16/00--01014--006  
\*\*\*4065.00 \*\*\*4065.00

**Reference: Voluntary Disclosure**

Dear Mr. York:

300003171913--8  
-03/16/00--01014--007  
\*\*\*\*\*8.75 \*\*\*\*\*8.75

We have been engaged by one of our clients to enter into negotiations with the State of Florida regarding our client's responsibility to be registered with the Secretary of State's Office to do business in Florida. Our client is an out-of-state corporation and wishes to remain anonymous until such time as the procedures and penalties are agreed upon. To follow is a discussion of our client's facts.

Our client, herein referred to as ABC Company, has owned an apartment in Florida since the early 1980's. This apartment has been and is leased to others. In addition, ABC Company has sales in Florida and Florida employees. The company is not arguing nexus. However, until recently, the ABC Company was not aware of the fact they needed to register with the Secretary of State's Office. Accordingly, they wish to voluntarily disclose this oversight and apply for a certificate of authority to transact business in Florida.

To date, the Company has not been contacted by any Florida regulatory agency with regard to its in-state activities. Accordingly, the Company proposes to enter into the agreement outlined below:

1. The Company will apply for a Certificate of Authority, file annual reports for each year which it conducted business in Florida, and (possibly) complete a Fictitious Name Application.

Name	Walt
Availability	Walt
Document Examiner	Walt
Uploader	
Unit or Verifier	
Account No.	836
N. P. Verifier	

The Company will pay the fees associated with the Certificate of Authority, annual reports and Fictitious Name Application, \$120 plus \$150 each year for which an annual report is filed.

*FACP*  
*600-6586*  
*Walt 3/20*

FILED 35  
COPY 8.75  
AGENT 35  
TOTAL \_\_\_\_\_  
BALANCE DUE \$ \_\_\_\_\_  
REFUND \$ \_\_\_\_\_  
AR FF - \$ 1,065.00

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SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
AUG 17 AM 7:49

*3/1*

Mr. Gerard York  
Page 2

3. The Company will continue to file the necessary annual reports with the Secretary of State's Office. ✓
4. The state will retain the right to verify there is no material misrepresentation of the facts disclosed herein. ✓
5. The state agrees to waive the civil penalties for failure to complete an Application for a Certificate of Authority to Conduct Business in Florida. ✓

If the foregoing terms and conditions are acceptable, we request written documentation indicating the state's agreement with the terms outlined above. After receipt of such document, we will communicate the name of our client to you along with the completed application(s) and annual reports. If you have any questions, please call me at (813) 218-4151. Your anticipated cooperation is greatly appreciated.

Cordially,



Dave Elder  
Manager  
State Tax Consulting



**FLORIDA DEPARTMENT OF STATE**  
**Katherine Harris**  
**Secretary of State**  
**OFFICE OF THE GENERAL COUNSEL**

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**F A C S I M I L E   T R A N S M I T T A L**

**TO FAX NUMBER:** (813) 229-3646

**Please deliver the following pages to:**

**NAME:** Dave Elder

**COMPANY:** Pricewaterhouse Coopers LLP

**CITY/STATE:** Tampa, Florida

**SENDER:** Gerard T. York, Esq.,  
Assistant General Counsel

**DATE/TIME:** 09/02/99 10:47 AM

**NUMBER OF PAGES (including transmittal sheet):**2

**FROM FAX:** 850/922-5763 (Suncom 292-5763)

**COMMENTS:** This communication is in response to your letter of August 17, 1999. I have tried to reach you by telephone a number of times. Your client's status as a foreign corporation not qualified to do business in Florida is a matter of inevitable discovery. Upon discovery, annual report fees and statutory penalties which would be assessed against your client under section 607.1502(4), Florida Statutes.

We would offer to settle the issue of annual report fees and foreign non-qualified penalties from your client for the sum of \$11,196.25 reflecting annual report fees

*(813) 229-0221*  
↓  
*Straw 5:  
(407) - 236-5153  
LM / 2/14/00*

from 1980 of \$ 1696.25 and penalties from 1980 of \$9500 assessed at the statutory minimum of \$500 per year. ✓

Upon completion of the relevant application by your client and receipt of a check in that amount payable to the Department of State, Division of Corporations, I will instruct the Division of Corporations to issue your client a Certificate of Authority to transact business in Florida. If your client is interested in accepting this offer, please mail the check to this attorney at: Office of General Counsel, LL-10, The Capitol, Tallahassee, Florida 32399-0250. ✓

Please do not hesitate to contact me should you have any questions. We would be glad to discuss this matter further. ✓

If there are any problems in receiving this transmission, call Jane at 850/414-5536 or Suncom 994-5536.

**LL-10 • THE CAPITOL • TALLAHASSEE, FLORIDA 32399-0250**

*10/27/99*



**FLORIDA DEPARTMENT OF STATE**  
Katherine Harris  
Secretary of State  
**OFFICE OF THE GENERAL COUNSEL**

# FACSIMILE TRANSMITTAL

**TO FAX NUMBER:** (407) 872-1076

Please deliver the following pages to:

**NAME:** Leslie Murdock Strauss

**COMPANY:** Pricewaterhouse Coopers LLP

**CITY/STATE:** Orlando, Florida

**SENDER:** Gerard T. York, Esq.,  
Assistant General Counsel

**DATE/TIME:** 10/27/99 2:32 PM

**NUMBER OF PAGES (including transmittal sheet):** 2

**FROM FAX:** 850/922-5763 (Suncom 292-5763)

*11/8/99*  
*the form*  
*LM / 2/11/00*  
*2/23/00*  
*offer withdrawn if not accepted*

**COMMENTS:** This communication is subsequent to our telephone conversation of this date. Assuming your client has transacted business in Florida since 1993, annual report fees and statutory penalties which could be assessed against your client under section 607.1502(4), Florida Statutes would be \$7065.00.

*by 3/3/00*

We would offer to settle the issue of annual report fees and foreign non-qualified penalties from your client for the sum of \$4065 reflecting annual report fees from 1993 of \$ 1065 and penalties from 1993 of \$3000 assessed at the statutory minimum of \$500 per year. Additionally, I would need a sworn affidavit from an officer of

**your client indicating under penalty of perjury facts supporting the conclusion the entity never transacted business in Florida before 1993.**

**Upon completion of the relevant application by your client and receipt of a check in that amount payable to the Department of State, Division of Corporations, I will instruct the Division of Corporations to issue your client a Certificate of Authority to transact business in Florida. If your client is interested in accepting this offer, please mail the check to this attorney at: Office of General Counsel, LL-10, The Capitol, Tallahassee, Florida 32399-0250.**

**Please do not hesitate to contact me should you have any questions. We would be glad to discuss this matter further.**

**If there are any problems in receiving this transmission, call Cara at 850/414-5536 or Suncom 994-5536.**

**LL-10 • THE CAPITOL • TALLAHASSEE, FLORIDA 32399-0250**

*Nelson A. Taylor Co., Inc  
66 Kingsboro Ave.  
Gloversville, NY 12078*

February 25, 2000

CT Corporation System  
660 East Jefferson St.  
Tallahassee, FL 32301  
Attn. Connie Bryan

Dear Ms. Bryan:

Re: Nelson A. Taylor Co., Inc.

In accordance with the instructions from Maria Rocha, a CT representative in your New York office, I am enclosing the original Certificate of Good Standing issued by the New York Department of State as well the original signed qualification documents to transact business in Florida. ✓

After a representative of CT Corporation signs the documents they are to be forwarded via overnight mail to the following:

David N. Elder  
PricewaterhouseCoopers  
101 E. Kennedy Blvd.  
Suite 1500  
Tampa, FL 33602-5147  
(813) 218-4151

Mr. Elder will file all appropriate documents with the Division of Corporations in Tallahassee. ✓

If you are in need of any additional information, please call me at (518) 773-9271. Your prompt attention in this matter will be greatly appreciated. ✓

Sincerely,

Nelson A. Taylor Co., Inc.



Mark L. Kenyon  
Corporate Controller

Cc: David N. Elder  
Gerald L. Conway, Jr.

PricewaterhouseCoopers LLP  
Suite 2400  
390 N. Orange Ave.  
Orlando FL 32801-9865  
Telephone (407) 236 0550  
Facsimile (407) 236 5149  
Direct phone 407-236-5153  
Direct fax 407-872-1076

February 29, 2000

Mr. Gerard York  
Office of the Secretary  
Plaza Level  
The Capital Building  
Tallahassee, Florida 32399

**RECEIVED**  
MAR 01 2000

**Reference: Voluntary Disclosure**

Dear Mr. York:

You were contacted in July 1999 regarding the voluntary self-disclosure of our client. You responded with an offer to resolve the failure to file with the Secretary of State's Office and grant our client authority to transact business in Florida. Our client has accepted your offer.

On behalf of Nelson A. Taylor Co., Inc., I am enclosing the following:

- A check in the amount of \$4065.00. This reflects annual reporting fees for the period October 1993 to October 1999 and penalties for the same period in the amount of \$3000. ✓
- A sworn affidavit from an officer of the corporation indicating under penalty of perjury that to his knowledge the company never transacted business in Florida prior to 1993.
- A completed Transmittal Letter ✓
- The Application by Foreign Corporation for Authorization to Transact Business in Florida
- A Certificate of Existence from The State of New York Department of State:
- A check in the amount of \$8.75 for a Certified Copy of the Certificate. ✓

Please accept these documents as our client's willingness to fulfil its obligations outlined in your offer dated October 27, 1999. Please instruct the Division of Corporations to issue a Certificate of Authority to Transact Business in Florida to Nelson A. Taylor Co., Inc. ✓

If you have additional questions, please do not hesitate to contact Leslie Strauss at (407) 236-5153 or myself at (813) 218-4151.

Thank you for your assistance in this matter.

Sincerely,



Dave Elder  
Tax and Legal Services





# Department of State

## Memorandum Office of the General Counsel

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TO: File

FROM: Gerard York, Assistant General Counsel

DATE: March 1, 2000

RE: Nelson A. Taylor Co., Inc.

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Based on my review of the file and the payments received from the corporation, it is my recommendation that this file be closed. Corporation has paid outstanding report fees from 1993 in the amount of \$1065, foreign non-qualified penalties of \$2930 in avoidance of litigation, and a filing fee of \$70. Corporation wishes to be qualified to do business in the State of Florida. Accordingly, it is recommended corporation be issued a certificate of authority.

/gty

✓

**TRANSMITTAL LETTER**

To: Registration Section  
Division of Corporations

SUBJECT: NELSON A. TAYLOR CO., INC.  
(Name of corporation - must include suffix)

Dear Sir or Madam:

The enclosed "Application by Foreign Corporation for Authorization to Transact Business in Florida", "Certificate of Existence", and check are submitted to register the above referenced foreign corporation to transact business in Florida.

Please return all correspondence concerning this matter to the following:

MARK L. KENYON  
(Name of Person)

NELSON A. TAYLOR CO., INC.  
(Firm/Company)

66 KINGSBORO AVENUE  
(Address)

GLOVERSVILLE, NEW YORK 12078  
(City/State/Zip)

Should you need to call someone concerning this matter, please call:

MARK L. KENYON at ( 518 ) 773-9271  
(Name of Person) (Area Code & Daytime Telephone Number)

**STREET ADDRESS:**

Registration Section  
Division of Corporations  
409 E. Gaines St.  
Tallahassee, FL 32399

**MAILING ADDRESS:**

Registration Section  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

Enclosed is a check for the following amount:

- \$70.00 Filing Fee
- \$78.75 Filing Fee & Certificate of Status
- \$78.75 Filing Fee & Certified Copy
- \$87.50 Filing Fee, Certificate of Status & Certified Copy

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DIVISION OF CORPORATIONS  
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**APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA**

*IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE STATE OF FLORIDA.*

✓ 1. Nelson A. Taylor Co., Inc.  
(Name of corporation; must include the word "INCORPORATED", "COMPANY", "CORPORATION" or words or abbreviations of like import in language as will clearly indicate that it is a corporation instead of a natural person or partnership if not so contained in the name at present.)

✓ 2. New York 3. 14-1109940  
(State or country under the law of which it is incorporated) (FEI number, if applicable)

4. January 3, 1947 5. Perpetual  
(Date of incorporation) (Duration: Year corp. will cease to exist or "perpetual")

6. January 1, 1993  
(Date first transacted business in Florida. If corporation has not transacted business in Florida, insert "upon qualification." (SEE SECTIONS 607.1501, 607.1502 and 817.155, F.S.)

7. a. 66 Kingsboro Avenue  
(Principal office address)

b. Gloversville, New York 12078  
(Current mailing address)

8. Any lawful purpose.  
(Purpose(s) of corporation authorized in home state or country to be carried out in state of Florida)

9. Name and street address of Florida registered agent: (P.O. Box or Mail Drop Box NOT acceptable)

Name: CT Corporation System

Office Address: 1200 South Pine Island Road

Plantation, Florida 33324  
(Zip code)

**10. Registered agent's acceptance:**

*Having been named as registered agent and to accept services of process for the above stated corporation at the place designated in this application, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.*

Connie Bryan  
(Registered agent's signature) **CONNIE BRYAN  
SPECIAL ASSISTANT SECRETARY**

11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to delivery of this application to the Department of State, by the Secretary of State or other official having custody of corporate records in the jurisdiction under the law of which it is incorporated.

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SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
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12. Names and business addresses of officers and/or directors:

A. DIRECTORS

Chairman: James W. Taylor

Address: 66 Kingsboro Avenue  
Gloversville, New York 12078

Vice Chairman:

Address:

ST Director: John E. Taylor

Address: 66 Kingsboro Avenue  
Gloversville, New York 12078

Director:

Address:

B. OFFICERS

President: Dennis F. Flint

Address: 66 Kingsboro Avenue  
Gloversville, New York 12078

Vice President: Robert Khalife

Address: 66 Kingsboro Avenue  
Gloversville, New York 12078

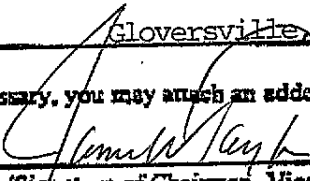
Secretary: John E. Taylor

Address: 66 Kingsboro Avenue  
Gloversville, New York 12078

Treasurer: John E. Taylor

Address: 66 Kingsboro Avenue  
Gloversville, New York 12078

NOTE: If necessary, you may attach an addendum to the application listing additional officers and/or directors.

13.   
(Signature of Chairman, Vice Chairman, or any officer listed in number 12 of the application)

14. James W. Taylor Chairman  
(Typed or printed name and capacity of person signing application)

**AFFIDAVIT**

State of New York

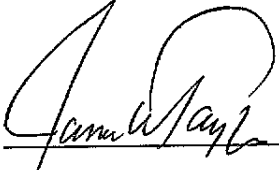
County of FUCTON

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SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
00 MAR 17 AM 7:49

I, James W. Taylor, on being duly sworn, under penalty of perjury, state:

1. I am the Chairman of Nelson A. Taylor Co., Inc., a corporation organized under the laws of the State of New York.
2. Nelson A. Taylor Co., Inc.'s principal place of business in Florida is none.
3. To the best of my knowledge and belief Nelson A. Taylor Co., Inc. never transacted business in Florida prior to January 1, 1993.

Dated and executed this 25th day of FEBRUARY 2000.

By:  (signature)  
 Name: James W. Taylor  
 Title: Chairman

SUBSCRIBED AND SWORN TO before me this 25<sup>TH</sup> day of FEBRUARY <sup>2000</sup> (date), at GLOVESVILLE, New York.

 (Signature of Notary Public)

My commission expires on \_\_\_\_\_

**JOHN F. LOUGHLIN**  
 Notary Public State of New York  
 Schenectady County #01LO5088866  
 Commission Expires December 1, 2001

**State of New York } ss:  
Department of State**

I hereby certify, that the Certificate of Incorporation of NELSON A. TAYLOR CO., INC. was filed on 01/03/1947, fixing the duration as perpetual, and that a diligent examination has been made of the Corporate index for documents filed with this Department for a Certificate, order, or record of a dissolution, and upon such examination, no such certificate, order or record has been found, and that so far as indicated by the records of this Department, such corporation is a subsisting corporation. I further certify the following:

A Certificate of Amendment was filed on 12/20/1957.

A Certificate of Amendment was filed on 11/24/1959.

A Certificate of Merger was filed on 10/07/1975.

A Certificate of Amendment was filed on 07/21/1976.

A Certificate of Merger was filed on 09/17/1976.

A Certificate of Merger was filed on 09/30/1980.

A Certificate of Amendment was filed on 09/20/1985.

A Certificate of Merger was filed on 09/27/1985.

A Certificate of Merger was filed on 09/27/1985.

A Certificate of Merger was filed on 09/10/1987.

A Certificate of Amendment was filed on 09/25/1987.

A Certificate of Amendment was filed on 09/30/1988.

A Biennial Statement was filed 03/02/1993.

A Biennial Statement was filed 05/05/1994.

A Biennial Statement was filed 05/13/1997.

A Certificate of Amendment was filed on 07/01/1997.

A Biennial Statement was filed 03/09/1999.

I further certify, that no other documents have been filed by such Corporation. —

(page 2) - NELSON A. TAYLOR CO., INC.



\*\*\*

*Witness my hand and the official seal  
of the Department of State at the City  
of Albany, this 22nd day of February  
two thousand.*

A handwritten signature in cursive script, appearing to read "J. Leubke", written in black ink.

*Special Deputy Secretary of State*

200002230227 \* CI.