

F010000000/07

MJH

TRANSMITTAL LETTER

12/28

TO: Registration Section
Division of Corporations

SUBJECT: ZAGOR MANAGEMENT, INC.

(Name of corporation - must include suffix)

Dear Sir or Madam: 00855-00734-00071

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:

John L. Hofmann

(Name of Person)

J L Hofmann & Associates, P.A.

(Firm/Company)

329 Granello Avenue

(Address)

Coral Gables, Florida 33146

(City/State and Zip code)

For further information concerning this matter, please call:

John L. Hofmann

(Name of Person)

at (305) 461-4400

(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

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 DEC 28 PM 12:37

900003403989--2
-01/03/01--01103--011
*****500.00 *****500.00

900003403989--2
-03/26/00--01034--003
*****70.00 *****70.00

900003403989--2
-01/03/01--01103--010
*****150.00 *****150.00

W-23543



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

September 27, 2000

JOHN L. HOFMANN
JL HOFMAN & ASSOCIATES, P.A.
329 GRANELLO AVENUE
CORAL GABLES, FL 33146

SUBJECT: ZAGOR MANAGEMENT, INC.
Ref. Number: W00000023543

We have received your document for ZAGOR MANAGEMENT, INC. and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

Pursuant to section 607.1502(4), 617.1502(4) or 608.502(4), Florida Statutes, this office collects a civil penalty of \$1000 for each year this entity transacted business or conducted its affairs in Florida prior to qualification and the appropriate annual report/uniform business report fees that would have been due this office had the entity qualified the year it began operations in this state. The amount due this office to cover both annual report/uniform business report and penalty fees is \$1,150.00.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6967.

Michelle Hodges
Document Specialist

Letter Number: 900A00050895

J L Hofmann & Associates, P.A.

Certified Public Accountants

November 27, 2000

Ms. Michelle Hodges
Document Specialist
Florida Department of State
Division of Corporations
PO Box 6327
Tallahassee, FL 32314

Zagor Management, Inc. - Ref. Number: W00000023543

Dear Ms. Hodges:

We are in receipt of your letter dated September 27, 2000 (copy attached) regarding the above-referenced corporation. The notice requests payment of a civil penalty in the amount of \$1,000 for filing late its application to transact business in the State of Florida.

The taxpayer is a foreign corporation and is owned by foreign individuals. The entity is a single purpose entity which purchased one condominium unit in Florida. We believe that the taxpayer has no other activities in the United States and is otherwise not familiar with the federal or state laws of the United States. Since the taxpayer is not familiar with laws in the United States, they rely solely on the advice they receive from their advisors such as accountants and lawyers who practice in the United States to advise them of their responsibilities such as making a timely filed application to do business in the State of Florida.

Prior to purchasing the condominium unit, the taxpayer hired a Florida attorney to represent them. The attorney was well informed that the condominium unit being purchased was going to be used as a rental unit. Despite this, the taxpayer was not informed that the rental activity constituted doing business within the State of Florida.

After the close of the taxpayer's year end, our firm was hired to handle its compliance related issues such as filing income tax returns. Since our firm has prior experience with the Florida filing requirements, we checked to see if the corporation was authorized to transact business in Florida. As a result of our inquiry, we advised the taxpayer to voluntarily apply for "authorization to transact business in Florida". Unfortunately, the discovery was made after rents had already been collected.


Ms. Michelle Hodges
November 27, 2000
Page 2

We believe that the assessment of the penalty is not intended to apply in this case and respectfully request abatement of the penalty in full. The taxpayer exercised ordinary prudence and care by seeking the advice of competent council and relied on such advice. We further believe and have experienced that the legal profession has consistently failed to advise taxpayers whose sole activity is the rental of Florida real estate that such activity is considered to be conducting business in Florida and that the failure to properly advise the taxpayers is because that the rental of a single condominium unit is an activity which is passive in nature and does not have the obvious appearance of a business activity.

Thank you for your consideration. Attached is a check in the amount of \$150 payable to Department of State to cover the annual report filing fee.

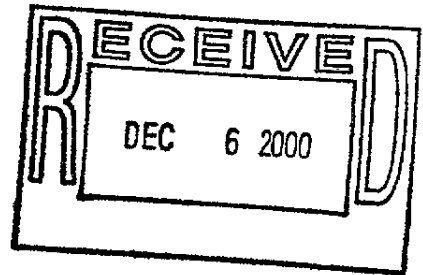
If you have any questions or need additional information, please contact us. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'John L. Hofmann', followed by a horizontal line extending to the right.

John L. Hofmann

enclosures



TO: Gerry York, General Counsel's Office
FROM: Brenda L. Tadlock, Registration Section
DATE: December 4, 2000
SUBJECT: ZAGOR MANAGEMENT, INC.
REFERENCE: W00000023543

The attached documents, \$150 check and correspondence are being forwarded to you for appropriate handling.

Please note the attached documents appear to meet the filing requirements stipulated in Chapter 607, Florida Statutes, with the exception of any penalty or annual report fees that may be due this office.

Should you have any further questions concerning this matter, please do not hesitate to get in touch.

/blt

Attachments



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

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

TO FAX NUMBER: (305) 461-4404

Please deliver the following pages to:

NAME: Mr. John L. Hofmann, CPA

COMPANY: J. L. Hofmann & Associates, P.A.,

CITY/STATE: Coral Gables, Florida

SENDER: Gerard T. York, Esq.,
Assistant General Counsel
(850) 414-5514

DATE/TIME: 12/06/00 6:09 PM

NUMBER OF PAGES (including transmittal sheet):2

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

COMMENTS: This communication is further to our conversation regarding annual report fees and statutory penalties which would be assessed against Zagor Management, Inc., under section 607.1502(4), Florida Statutes.

An application filed with the Division of Corporations indicates Zagor Management, Inc., has transacted business in Florida since 1999. Accordingly, an amount of \$1000.00 is due, reflecting statutory penalties of \$1000.00 per year. We would, however, offer to settle the issue foreign non-qualified penalties from Zagor Management, Inc., for the sum of \$500.00, reflecting penalties from 1999 of \$500.00

assessed at the statutory minimum of \$500.00 per year. This offer remains in effect until January 12, 2000.

Upon completion of the application 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 Zagor Management, Inc., a Certificate of Authority to transact business in Florida. 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.

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

J L Hofmann & Associates, P.A.

Certified Public Accountants

December 19, 2000

Gerard T. York, Esq.
General Counsel
LL-10, The Capitol
Tallahassee, FL 32399-0250

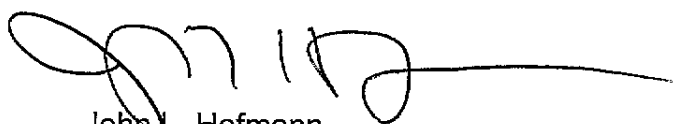
Dear Mr. York:

Zagor Management, Inc. - Ref. Number: W99000023543

We are in receipt of your correspondence dated December 6, 2000 (copy attached) regarding the above-referenced corporation. Enclosed please find check number 1249 in the amount of \$500, reflecting the penalty assessed for 1999.

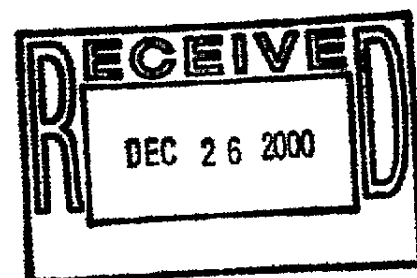
Also attached is a copy of the Application by Foreign Corporation for Authorization to Transact Business in Florida.

Sincerely,



John L. Hofmann

enclosures





Department of State

Memorandum Office of the General Counsel

TO: File

FROM: Gerard York, Assistant General Counsel

DATE: December 27, 2000

RE: Zagor Management, Inc.

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 1999 of \$150.00 and foreign non-qualified penalties from 1999 of \$500.00 assessed at the statutory minimum of \$500.00 per year. Corporation wishes to be qualified to transact business in Florida. Accordingly, it is recommended this corporation be issued a certificate of authority.

/gty

**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. ZAGOR MANAGEMENT, 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. British Virgin Islands 3. 98-0227855
(State or country under the law of which it is incorporated) (FEI number, if applicable)

4. 06/11/98 5. Perpetual
(Date of incorporation) (Duration: Year corp. will cease to exist or "perpetual")

6. 01/01/99
(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. Calle Yaracuy, Quinta Villa Jesus, Macaracuay, Caracas, Venezuela
(Principal office address)

329 Granello Avenue, Coral Gables, Florida 33146

(Current mailing address)

8. Investments in Real Estate
(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: United States Registered Agents, Inc.

Office Address: 329 Granello Avenue

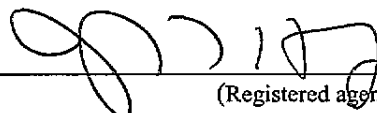
Miami, Florida, Florida 33146
(City) (Zip code)

00 DEC 28 PM 12:37

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

10. Registered agent's acceptance:

Having been named as registered agent and to accept service 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.


(Registered agent's signature)

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.

12. Names and business addresses of officers and/or directors:

A. DIRECTORS

Chairman: _____

Address: _____

Vice Chairman: _____

Address: _____

Director: Lorenzo Masiero Zorze

Address: Calle Yaracuy, Quinta Villa Jesus, Caracas
Macaracuay, Venezuela

Director: Sonia del Valle Meneses de Masiero

Address: Calle Yaracuy, Quinta Villa Jesus, Caracas
Macaracuay, Venezuela

B. OFFICERS

President: Lorenzo Masiero Zorze

Address: Calle Yaracuy, Quinta Villa Jesus
Macaracuay, Venezuela

Vice President: _____

Address: _____

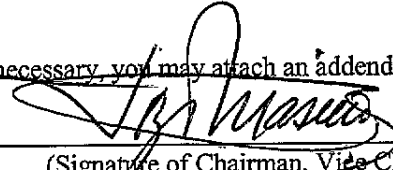
Secretary: _____

Address: _____

Treasurer: _____

Address: _____

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. Lorenzo Masiero Zorze
(Typed or printed name and capacity of person signing application)



TERRITORY OF THE BRITISH VIRGIN ISLANDS
THE INTERNATIONAL BUSINESS COMPANIES ACT
(CAP. 291)

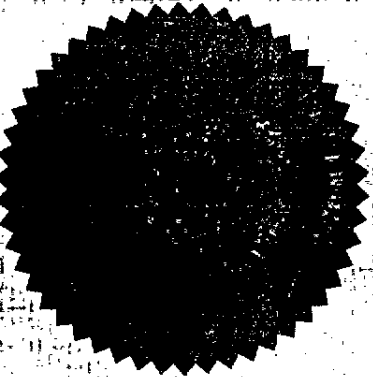
CERTIFICATE OF INCORPORATION (SECTIONS 14 AND 15)

No. 282607

The Registrar of Companies of the British Virgin Islands HEREBY CERTIFIES pursuant to the International Business Companies Act, Cap. 291 that all the requirements of the Act in respect of incorporation having been satisfied,
ZAGOR MANAGEMENT INC.
is incorporated in the British Virgin Islands as an International Business Company this 11th day of June, 1998.

RECORDED IN OFFICIAL RECORDS BOOK
OF DADE COUNTY, FLORIDA,
RECORD VERIFIED
HARVEY RUVIN
CLERK CIRCUIT COURT

Given under my hand and seal at
Road Town, in the Territory of the
British Virgin Islands



CRTI001GX

Benedict Samuel
By: REGISTRAR OF COMPANIES

I hereby certify that this is a true and correct copy of the original document.
By: *Anne E. Cario*

