

F01000005922

TRANSMITTAL LETTER

TO: Registration Section
Division of Corporations

SUBJECT: Priority Post Company, 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:

Victoria Bartlett

(Name of Person)

Smith Elliott Kearns & Co, LLC

(Firm/Company)

637 Frederick Street

(Address)

Hanover, PA 17331

(City/State and Zip code)

For further information concerning this matter, please call:

Victoria Bartlett

(Name of Person)

at (717) 637-5915

(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



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

October 12, 2001

VICTORIA BARTLETT
SMITH ELLIOTT KEARNS & CO., LLC
637 FREDERICK STREET
HANOVER, PA 17331

SUBJECT: PRIORITY POST COMPANY, INC.
Ref. Number: W01000023641

We have received your document for PRIORITY POST COMPANY, 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):

The name listed in number one of the application must be identical to the name listed in the certificate of existence.

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 \$1150.00.

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) 245-6967.

Michelle Hodges
Document Specialist

Letter Number: 101A00056685

October 25, 2001

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

Dear Ms. Hodges

Priority Post Company, Inc.
Ref Number: W01000023641

We are in receipt of your letter dated October 12, 2001 (copy enclosed).

Please find attached our check in the sum of \$1,150 in settlement of the penalties charged to us together with our re-submitted application form. We trust you will now be able to process our application.

We should be grateful, however, if you would reconsider the penalties charged on the basis of information provided below.

Our company has contracted with a Florida based customer to allow that customer the use of our postal license. This license entitles the user to discounted postage. In exchange, we charge a fee. Our customer accesses the license via the internet and the only physical contact we have with the customer is a two to three day training session at the customer's location. We do not charge for software but merely for the use of the postage license. We are conducting similar business in a variety of states and because of the vague nature of internet taxation (as well as the anomalies in state laws) we have found it difficult to definitively establish our obligations with regard to registrations.

In addition, we would ask you to consider the fact that we requested guidance from the Florida Comptroller and the Department of Revenue as to whether our activities in Florida created nexus. We never received a satisfactory answer and had to rely on, belatedly received, verbal confirmation. We attach a copy of our request for your information.

Finally, we have properly filed all necessary tax returns for the tax year ended December 31, 2000.

We offer this information as evidence that our intention was never to circumvent the laws of Florida and we did not try to avoid any taxes. Accordingly, in light of the details offered herein, we should be grateful if you would consider abating (or at least mitigating) the penalties charged.

Thank you for your attention to this request. Should you have any questions or require further information please do not hesitate to contact us.

Yours faithfully



Roger D. Harris, President

Enc.



Smith Elliott Kearns & Company, LLC
Certified Public Accountants & Consultants

November 13, 2000

Len Loving Director
1300 Riverplace Blvd
Suite 640
Jacksonville, FL 32207-99054

Dear Sir/Madam

We write with regard to a corporate client we have in Pennsylvania engaged in business in a number of states. The corporation is a mail consolidator and also charges certain of its customers for the authorized use of a discount postage license. Frequently, the nature of service provided to each customer varies and so we have tried to provide you with as much detailed information as possible in order that you may make a determination as to our client's status in your state.

Currently, our client also has several Florida based customers to whom the use of the postal license is granted. The license is registered to our client at its Pennsylvania address and the only physical contact with these customers is the initial setup and training (a maximum two-day affair). Access to the discounted postage is achieved through an Internet site from the customer's location.

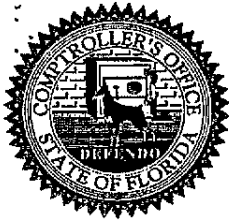
Our client meets prospective customers via three main avenues. Firstly, company representatives attend four regional trade shows each year in order to promote their services. Secondly, the company's name is registered on a list of postal consolidators maintained by the post office. And, finally, existing customers frequently promote the company to prospective new customers.

Given that we are unfamiliar with the different state tax laws, and we have thus far been unable to obtain satisfactorily definitive guidelines in this matter, we should be grateful if you would please provide us with a written confirmation of whether the above-described circumstances create nexus in your state. It would also undoubtedly prove helpful to have a synopsis of your state's tax filing requirements if you are able to fulfil such a request. Whilst tax booklets may well be useful, we are looking for specific guidance on the filing obligations our client has for sales, franchise, and income taxes (or those that apply).

Thank you in advance for your attention to this request. Should you have any questions, please do not hesitate to contact us.

Yours faithfully

Victoria R. Bartlett



ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

OFFICE OF THE COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA

TALLAHASSEE
32399-0350

November 28, 2000

Victoria R. Bartlett
SEK & Co.
637 Frederick Street
Hanover, Pennsylvania 17331

Dear Ms. Bartlett:

This acknowledges receipt of your 13 November 2000 letter to this office.

The Office of the Comptroller of Florida has no jurisdiction on state tax laws. These matters are governed through the oversight of the Department of Revenue which is located at 921 N. Davis Street, Suite A250, Jacksonville, Florida 32209-6829 and their telephone number is (904) 359-6070.

By copy of this correspondence, I am requesting the Department of Revenue provide you with a written confirmation on your request of whether the circumstances described in your letter "create nexus in your [Florida] state."

You are advised that should your client intend to sell securities or finance the sale of their products, they will be required to register with our agency in the State of Florida for a license in order to conduct either or both of these businesses. Please advise your

TO: Gerry York, General Counsel's Office
FROM: Gretchen S. Harvey, Registration Section
DATE: November 7th, 2001
SUBJECT: PRIORITY POST CO., INC.
REFERENCE: W01000023641

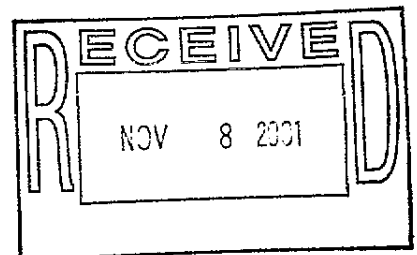
Pursuant to Mr. Harris' letter of October 25th, the attached documents and correspondence are being forwarded to you for appropriate handling.

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.

/gsh

LM Denttett
Chris Di Stephano / CPA
Corp began selling its software...
2 Florida customers
online...





Department of State

Memorandum Office of the General Counsel

TO: File

FROM: Gerard York, Assistant General Counsel

DATE: November 9, 2001

RE: Priority Post Co., Inc.

Based upon the information provided by this corporation, it is my recommendation that this file be closed and that the corporation be issued a certificate of authority. Based upon a conversation with CPA Chris Di Stephano (717) 637-5915, it seems clear the corporation filled out line 6 of the September 10, 2001 application in error, merely intending to be qualified prospectively. Accordingly, no outstanding fees and penalties are due and check number 7729 (Mellon Bank, Harrisburg, Pennsylvania \$1150.00, Account 007729 -0313008210) should be returned to the corporation.

/gtv

**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. PRIORITY POST 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. Pennsylvania

(State or country under the law of which it is incorporated)

3. 23-2498947

(FEI number, if applicable)

4. 03/26/1987

(Date of incorporation)

5. Perpetual

(Duration: Year corp. will cease to exist or "perpetual")

6. 01/01/2000

(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. 95 Aberdeen Road, Emigsville, PA 17318

(Principal office address)

PO Box 437 Emigsville, PA 17318

(Current mailing address)

Postal Consolidation and Postal Licensing

8. _____

(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: C T Corporation System

Office Address: 1200 South Pine Island Road

Plantation

(City)

, Florida 33324

(Zip code)

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.

By: _____

C T Corporation System

(Registered agent's signature)

VickiAnn Owens

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.

FILED
01 NOV -9 PM 1:45
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

A. DIRECTORS

Chairman: _____

Address: _____

Vice Chairman: _____

Address: _____

Director: _____

Address: _____

Director: _____

Address: _____

B. OFFICERS

President: Roger D. Harris

Address: 95 Aberdeen Road

Emigsville, PA 17318

Vice President: _____

Address: _____

Secretary: Mary D. Harris

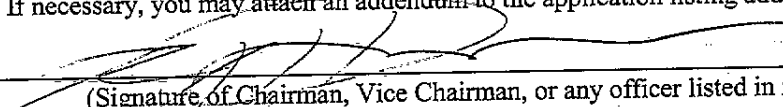
Address: 95 Aberdeen Road, Emigsville, PA 17318

Treasurer: _____

Address: _____

SEE ATTACHMENT

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. Roger D. Harris, President
(Typed or printed name and capacity of person signing application)

Attachment to Florida
Application By Foreign Corporation for Authorization to Transact Business In Florida
Officers & Directors

1. Full Name: Roger D. Harris
Officer/Director: Officer
Officer's Title: President
Business Address: 95 Aberdeen Road
City: Emigsville
State: PA
ZIP Code: 17318

2. Full Name: Mary D. Harris
Officer/Director: Officer
Officer's Title: Secretary
Business Address: 95 Aberdeen Road
City: Emigsville
State: PA
ZIP Code: 17318

COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF STATE

SEPTEMBER 14, 2001

TO ALL WHOM THESE PRESENTS SHALL COME, GREETING:

I DO HEREBY CERTIFY THAT,

PRIORITY POST CO., INC.

is duly incorporated under the laws of the Commonwealth of Pennsylvania
and remains a subsisting corporation so far as the records of this office
show, as of the date herein.



IN TESTIMONY WHEREOF, I have
hereunto set my hand and caused
the Seal of the Secretary's
Office to be affixed, the day
and year above written.

Kim Ditzinger

Secretary of the Commonwealth

JSOW