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FF \$7965

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05 SEP - 8 PM 2:53  
TALLAHASSEE, FLORIDA

108

## TRANSMITTAL LETTER

**TO:** Registration Section  
Division of Corporations

**SUBJECT:** Top Echelon Contracting, 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:

Carol Gorski

(Name of Person)

Top Echelon Contracting, Inc.

(Firm/Company)

PO Box 20990

(Address)

Canton OH 44701-0990

(City/State and Zip code)

For further information concerning this matter, please call:

Carol Gorski

(Name of Person)

at ( 330 ) 454-3508

(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

SEP 8 1984  
PM 2:54  
TALLAHASSEE, FLORIDA  
DIVISION OF CORPORATIONS

W05-36981



FLORIDA DEPARTMENT OF STATE

Glenda E. Hood  
Secretary of State

August 5, 2005

CAROL GORSKI  
TOP ECHELON CONTRACTING, INC.  
PO BOX 20990  
CANTON, OH 44701-0990

SUBJECT: TOP ECHELON CONTRACTING, INC.  
Ref. Number: W05000036989

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05 SEP -8 PM 2:54  
TALLAHASSEE, FLORIDA

We have received your document for TOP ECHELON CONTRACTING, 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 \$13,965.

Enclosed please find a copy of section 607.1501, 617.1501, or 608.502, Florida Statutes, which lists those activities that do not constitute transacting business in this state. If after reviewing this section you determine erroneous information was inserted on the application, a notarized affidavit containing the following information must be submitted: 1.) a statement indicating erroneous information was listed on the application; and 2.) the correct date the corporation began transacting business in Florida prior to the year the application was submitted did not constitute transacting business pursuant to section 607.1501, 617.1501 or 608.502, Florida Statutes.

If you have any questions concerning the filing of your document, please call (850) 245-6958.

Lee Rivers  
Document Specialist

Letter Number: 205A00050443



# TOP ECHELON

## CONTRACTING

August 16, 2005

Mr. Lee Rivers  
Document Specialist  
Florida Department of State  
Division of Corporations  
P.O. Box 6327  
Tallahassee, Florida 32314

**RE:** *Application of Top Echelon Contracting, Inc., for Certificate of Authority to Conduct Business in Florida - Ref. Number: W05000036989*

Dear Mr. Rivers:

Thank you for your letter of August 5, 2005, outlining the steps that Top Echelon Contracting, Inc., must take to obtain a Certificate of Authority to conduct business in Florida. Also, thank you for our telephone conversations regarding the same.

Top Echelon Contracting, Inc., is a temporary help service engaged in supplying white collar employees, secretarial employees, clerical employees, and/or skilled laborers to various clients throughout the United States. As I noted during our last telephone conversation, Top Echelon has always paid applicable taxes (including those related to the sale of its services, income taxes, unemployment, worker's compensation, etc.) to each state in which it has done business over the years. However, for many years its management did not know that the company should have also sought authorization to conduct business in each state.

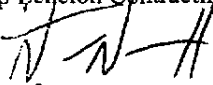
When I caught this problem, I immediately began a concerted effort to certify Top Echelon in each of the 49 states and territories in which it does business. In the case of Florida, Top Echelon could have adopted an interpretation of the exceptions to doing business set forth in Section 607.1501 Florida Statutes. However, upon close examination of the facts and circumstances surround Top Echelon's transactions in Florida, it appears most likely that Top Echelon unintentionally did business within the State of Florida from 1993 to present day without first obtaining a certificate of authority.

In defense of Top Echelon's actions, I offer its management's lack of knowledge and understanding of each state's corporate certification requirement. Furthermore, I would submit that at first blush a lay person might conclude that Top Echelon's business fits within one or more of the exceptions contained in Section 607.1501 Florida Statutes. Therefore, in light of these facts and the fact that Top Echelon has opted to voluntarily disclose this problem, I respectfully request that the Florida Department of State only penalize Top Echelon at the statutory minimum penalty of \$500 per year.

Thank you very much for your time and consideration in this matter.

Very truly yours,

Top Echelon Contracting, Inc.

  
W. Thomas Newell  
General Counsel

### The Recruiter's Back-Office



FLORIDA DEPARTMENT OF STATE  
Glenda E. Hood  
Secretary of State

August 23, 2005

W. THOMAS NEWELL, GENERAL COUNSEL  
TOP ECHELON CONTRACTING  
PO BOX 20990  
CANTON, OH 44701-0990

SUBJECT: TOP ECHELON CONTRACTING, INC.  
Ref. Number: W05000036989

We have received your document for TOP ECHELON CONTRACTING, INC. and your check(s) totaling \$70.00. However, the document has not been filed and is being retained in this office for the following:

Based on the information you have provided and in accordance with s.607.1502(4), 608.502(4) or 617.1502(4), F.S., this office will reduce the civil penalty of \$1,000 per year to \$500 per year for each year this entity transacted business or conducted its affairs in Florida prior to qualification. Therefore, the total amount due to cover both annual report/uniform business report and penalty fees is \$7965.00.

The total amount due is \$8035.00.

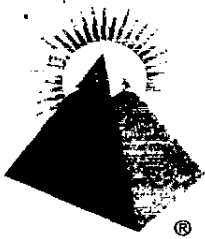
There is a balance due of \$7965.00.

If you have any questions concerning the filing of your document, please call (850) 245-6911.

Brenda Tadlock  
Senior Section Administrator

Letter Number: 905A00053472

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STATE  
OF FLORIDA



# TOP ECHELON

## CONTRACTING

August 30, 2005

Brenda Tadlock, Senior Section Administrator  
Division of Corporations  
PO Box 6327  
Tallahassee FL 32314

RE: Top Echelon Contracting, Inc.  
Qualification to Do Business  
Your Reference No. W05000036989

Dear Ms. Tadlock:

Pursuant to communications between W. Thomas Newell, General Counsel of Top Echelon Contracting, and your office; and specifically your letter dated August 23, 2005, please find enclosed a check in the amount of \$7,965 in payment of the reduced civil penalty for late qualification of Top Echelon Contracting, Inc., in the State of Florida. It is my understanding that you have retained our original documents and filing fee, and filing will go forward upon receipt of the enclosed civil penalty.

For your convenience, I have enclosed a copy of your letter indicating the reduced fee, as well as a copy of our original Application for Authorization to Transact Business.

Please return evidence of authority to do business in Florida in the self-addressed, stamped envelope provided.

Thank you for your attention to this matter. If you have any questions or need additional information, please feel free to call me at 330-454-3508, ext. 484, or Attorney Newell at ext. 417.

Sincerely,

Carol Gorski  
Paralegal

Enclosures  
:cg

**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. Top Echelon Contracting, Inc.

(Enter name of corporation; must include "INCORPORATED," "COMPANY," "CORPORATION,"  
"Inc.," "Co.," "Corp.," "Inc.," "Co.," or "Corp.")

(If name unavailable in Florida, enter alternate corporate name adopted for the purpose of transacting business in Florida)

2. Ohio

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

3. 34-1704402

(FEI number, if applicable)

4. April 08, 1992

(Date of incorporation)

5. Perpetual

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

6. January 04, 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.)

800 Market Avenue North

7. Canton, OH 44702

(Principal office address)

PO Box 20990, Canton, OH 44701-0990

(Current mailing address)

To provide contract and temporary labor services to clients within the state.

8. To engage in any act or activity for which corporations may be organized

(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: Corporation Service Company

Office Address: 1201 Hays Street

Tallahassee

(City)

Florida 32301

(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.*

Corporation Service Company

By: [Signature]

(Registered agent's signature)

Assistant Vice President

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:

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TALLAHASSEE, FLORIDA  
SECRETARY OF STATE

**A. DIRECTORS**

Chairman: See attached officers/directors rider

Address: \_\_\_\_\_

Vice Chairman: \_\_\_\_\_

Address: \_\_\_\_\_

Director: \_\_\_\_\_

Address: \_\_\_\_\_

Director: \_\_\_\_\_

Address: \_\_\_\_\_

**B. OFFICERS**

President: See attached officers/directors rider

Address: \_\_\_\_\_

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 Director or Officer listed in number 12 of the application)

14. Michael J. Kappel, President

(Typed or printed name and capacity of person signing application)

05 SEP -8 PM 2:54  
TALLAHASSEE, FLORIDA



## OFFICERS/DIRECTORS RIDER

FI -Application by Foreign Corporation for Authorization

Top Echelon Contracting, Inc.

### List of Officers

Name: Michael J. Kappel Title: President  
Bus. Addr.: 800 Market Avenue North, Canton, OH 44702

### List of Directors

Name: Michael J. Kappel Term: Dec 31, 2005  
Bus. Addr.: 800 Market Avenue North, Canton, OH 44702

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05 SEP -8 PM 2:51  
TALLAHASSEE, FLORIDA

**UNITED STATES OF AMERICA  
STATE OF OHIO  
OFFICE OF THE SECRETARY OF STATE**

*I, J. Kenneth Blackwell, do hereby certify that I am the duly elected, qualified and present acting Secretary of State for the State of Ohio, and as such have custody of the records of Ohio and Foreign corporations; that said records show TOP ECHELON CONTRACTING, INC., an Ohio Corporation, Charter No. 817482, having its principal location in Canton, County of Stark, was incorporated on April 08, 1992, and is currently in GOOD STANDING upon the records of this office.*

05 SEP -8 PM 2:54  
STATE  
TALLAHASSEE, FLORIDA



*Witness my hand and the seal of the  
Secretary of State at Columbus, Ohio  
this 21st day of June, A.D. 2005.*

*J. Kenneth Blackwell*  
Ohio Secretary of State