

F95000003823

TRANSMITTAL LETTER

W94-8035

TO: QUALIFICATION/REGISTRATION SECTION
DIVISION OF CORPORATIONS

200001096202
-04/15/94--01093--008
*****70.00 *****70.00

SUBJECT: M.H. PARSONS & SONS LUMBER COMPANY
(Name of corporation)

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:

LEO L. PARSONS

(Name of Person)

M.H. PARSONS & SONS LUMBER COMPANY

(Firm/Company)

50 WOODBRIDGE ROAD

(Address)

YORK, MAINE 03909

(City, State and Zip Code)

400001555424
-08/08/95--01093--003
***4671.25 ***4671.25

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

M.H. Parsons & Sons Lbr Co at (207) 563 - 3173
(Name of Person) Area Code & Daytime Telephone Number

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
12/8/8
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COURIER ADDRESS:

Qualification/Registration Sec.
Division of Corporations
409 E. Gaines St.
Tallahassee, FL 32399

MAILING ADDRESS:

Qualification/Registration Sec.
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314



FLORIDA DEPARTMENT OF STATE

Jim Smith
Secretary of State

April 19, 1994

LEO L. PARSONS
M.H. PARSONS & SONS LUMBER COMPANY
50 WOODBRIDGE ROAD
YORK, ME 03909

SUBJECT: M.H. PARSONS & SONS LUMBER COMPANY
Ref. Number: W9400008835

We have received your document for M.H. PARSONS & SONS LUMBER COMPANY and your check(s) totaling \$70.00. However, the document has not been filed and is being retained in this office for the following:

Section 607.1502(4), Florida Statutes, requires this office to collect a \$500 penalty fee for each year this entity transacted business in Florida prior to qualification and the appropriate charter tax and annual report fees that would have been due this office had the corporation qualified the year it began operations in this state. Please complete the enclosed form INHSE37 and contact this office for the charter tax due. The amount entitled this office in annual report fees and penalty fees is \$7671.25.

Enclosed please find a copy of section 607.1501 or 617.1501, Florida Statutes, which lists those activities that do not constitute transacting business or conducting affairs in this state. If after reviewing this section you determine erroneous information was inserted on the application, a sworn 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 or conducting its affairs in Florida prior to the year the application was submitted did not constitute transacting business or conducting affairs pursuant to section 607.1501 or 617.1501, Florida Statutes.

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 (904) 487-6095.

Jennifer Sindt
Document Examiner

Letter Number: 194A00017626



FLORIDA DEPARTMENT OF STATE
Jim Smith
Secretary of State

July 7, 1994

LEO L. PARSONS
M.H. PARSONS & SONS LUMBER COMPANY
50 WOODBRIDGE ROAD
YORK, ME 03909

SUBJECT: M.H. PARSONS & SONS LUMBER COMPANY
Ref. Number: W94000008835

This letter is in response to the application by foreign corporation for authorization to transact business in Florida that was previously submitted to this office for M.H. PARSONS & SONS LUMBER COMPANY.

The referenced application states that the corporation has transacted business in the State of Florida since January 1, 1979. You were notified by letter dated April 19, 1994, that because of failure to obtain a certificate of authority prior to transacting business in the State of Florida, the corporation is liable for \$7671.25 in appropriate fees and penalties as set forth in Section 607.1502(4), Florida Statutes, (copy enclosed).

Until a response is received by this office concerning the prior notification, the application by foreign corporation for authorization to transact business in Florida will not be processed. If erroneous information was reflected on the previously submitted application, a sworn affidavit may be filed stating the correct date the corporation first transacted business in Florida, that the corporation did not transact business in Florida prior to the application filing year and that the information entered on such application is incorrect. Any such affidavit will be included with your original qualification documents.

Please provide your response to this letter within 30 days to avoid the necessity of further action.

If you have further questions concerning the filing of your document, please telephone the Foreign Qualification/Tax Lien Section at (904) 487-6091.

Jennifer Sindt
Document Examiner

Letter No. 994A00031617

Enclosure

**Coopers
& Lybrand**

Coopers & Lybrand L.L.P.

a professional services firm

100 Middle Street
P.O. Box 9741
Portland, Maine
04104-6050

telexform (207) 774-4541

facsimile (207) 774-1297

October 31, 1994

Ms. Jennifer Sindt
Document Examiner
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RE: M.H. Parsons & Sons Lumber Company
Ref. Number W94000008835

Dear Ms. Sindt:

On behalf of the above-mentioned taxpayer, we are writing to request an abatement of all penalties for the years ended December 31, 1979 through December 31, 1992.

The taxpayer purchased property in Florida on October 1, 1979 and shortly thereafter began to lease the property. The taxpayer did not previously have any connection with the State of Florida. The taxpayer has at no time here relevant conducted business activities, other than the rental of the property, within the State of Florida. As a result of the taxpayer's real estate rental activities in the State of Florida, the taxpayer has filed tax returns reporting the income for the period January 1, 1979 to December 31, 1992.

During the spring of 1994, the taxpayer was put on notice that it was necessary to register with the State of Florida as a consequence of its activities within the state. Subsequently, on April 15, 1994, the taxpayer corporation sent an "Application by Foreign Corporation for Authorization to Transact Business in Florida," a "Certificate of Existence," and a check in the amount of \$70.00 to register the taxpayer as a foreign corporation to transact business in Florida.

After remitting the appropriate forms and payments, the taxpayer received two letters, dated April 19, 1994 and July 7, 1994 (see attached), in which the State of Florida assessed annual report fees and penalty fees of \$7,671.25. This amount includes annual report fees for the period January 1, 1979 through December 31, 1993 in the amount of \$671.25. The amount also includes a total of \$7,000 in penalties for the period January 1, 1979 through December 31, 1992, determined at an amount of \$500 per tax year.

The taxpayer does not dispute that the annual report fees are due to the State of Florida. The taxpayer disputes the fact that the State of Florida is imposing \$7,000 of penalties for the failure to register with the State of Florida prior to April 15, 1994.

Coopers
& Lybrand

Ms. Jennifer Sindt
Florida Department of State
Division of Corporations
Page two

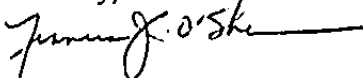
The taxpayer complied with all of the filing requirements with the State of Florida at all applicable times. Income tax returns were remitted to the State of Florida, along with the respective payments, on a timely basis year after year. The taxpayer was never put on notice that it was necessary to complete other forms to register with the state. The State of Florida should have notified the taxpayer of its duty to register with the state instead of allowing fifteen years to pass.

Section 607.1502(4), Florida Statutes, requires the Division of Corporations to collect \$500 penalty fee for each year the taxpayer transacted business in Florida prior to qualification. This statute was enacted in 1991, according to the historical and statutory notes following the statute. As such, the State of Florida did not have the ability to impose a penalty of \$500 prior to 1991. The State of Florida cannot now claim that the taxpayer owes \$500 for each year, including twelve years prior to the enactment of the penalty provision. The taxpayer was at no time here relevant put on notice of this statute's application to its' situation.

The taxpayer respectfully requests that the imposition of penalties be abated. As mentioned, the taxpayer has filed returns for every year in which it conducted business activities within the State of Florida. The taxpayer agrees to remit the amounts due with respect to the annual report fees for the period January 1, 1979 through December 31, 1993 in the amount of \$671.25.

In summary, the taxpayer respectfully requests that the State of Florida withdraw its imposition of penalties and abate all penalties for the late registration. Please do not hesitate to contact Johanne L. Hawk or me if you have any questions, or if we can be of any assistance to you with this matter.

Sincerely,



Francis J. O'Shea
Tax Partner

FJO:jlh

c: Leo L. Parsons

Enclosures
as Stated



FLORIDA DEPARTMENT OF STATE

Jim Smith
Secretary of State

December 2, 1994

Mr. Francis J. O'Shea
Tax Partner
Coopers & Lybrand L.L.P.
130 Middle Street
Post Office Box 9741
Portland, Maine 04104-5059

Dear Mr. O'Shea:

Re: **M.H. Parsons & Sons Lumber Company**

Your October 31 letter to Jennifer Sindt, Document Examiner, has been forwarded to me for response.

You state that your client does not dispute that annual report fees for the period January 1, 1979 through December 31, 1992 are due the State but does dispute that penalties totaling \$7,000 for the same period are also due for failure to register with the State of Florida prior to April 15, 1994. You also state that your client complied with all of the filing requirements with the state at all applicable times.

However, your client admittedly did not file with the Department of State (Department) for authority to transact business in Florida as a foreign corporation as required by Section 607.1501, Florida Statutes. Whether your client timely remitted tax returns to the state is irrelevant as to whether your client was authorized to transact business in Florida.

You assert that your client was not put on notice that it is necessary to complete other forms to register with the state. Section 607.1501, Florida Statutes, provides notice that authorization is required prior to transacting business in Florida. It is not the responsibility of this Department or the Department of Revenue (DOR) to provide legal advice to your client as to whether its activity in Florida does or does not require authorization from the Department.



Department of State

Memorandum Office of the General Counsel

TO: Hart Collins

FROM: Marc W. Dunbar, Assistant General Counsel

DATE: August 7, 1995

RE: M.H. Parsons & Sons, Inc.

Enclosed please find a letter and check for \$4,761.25 from the corporation, M.H. Parsons & Sons, Inc. This check is pursuant to a settlement agreement signed by Dave Mann and this corporation resolving the outstanding dispute regarding AR fees and penalties. Please process this file so that this corporation will be an active corporation in this state.

Thanks for your help!

MWD/mwd

M. H. PARSONS & SONS LUMBER COMPANY

YORK, MAINE 03909 • TELEPHONE 207 363-3173

July 25, 1995

RECEIVED

JUL 28 1995

Mr. Marc Dunbar
Assistant General Counsel
Office of the Secretary
The Capitol
Tallahassee, FL 32399-0250

Office of General Counsel
Department of State

Re: Stipulation and Settlement

Dear Sir,

Enclosed please find our check, in the amount of \$4,671.25,
pursuant to the Stipulation and Settlement agreement between
M.H. Parson & Sons Lumber Company and the State of Florida.

Sincerely,

M.H. Parsons & Sons Lumber Company



Leo L. Parsons, Pres.

LLP/hs

STATE OF FLORIDA
DEPARTMENT OF STATE

IN RE: M.H. Parsons & Sons Lumber Company

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STIPULATION AND SETTLEMENT

COMES NOW the parties, the Department of State, Division of Corporations, (hereinafter referred to as the "Division"), and M.H. Parsons & Sons Lumber Company, a foreign corporation, (hereinafter referred to as "Parsons"), and do hereby stipulate and agree to the following:


1. Parsons is a Maine corporation that purchased property in Florida on October 1, 1979, and shortly thereafter began to lease the property.
2. Section 607.1501(1), Florida Statutes, provides that a foreign corporation may not transact business in this state until it obtains a certificate of authority from the Department of State.
3. Section 607.1501(2), Florida Statutes, provides that owning, without more, real or personal property, does not constitute transacting business within the meaning of Section 607.1501(1), Florida Statutes.
4. There is a dispute as to whether the leasing of real property constitutes transacting business within the meaning of Section 607.150, Florida Statutes.
5. The Division has jurisdiction over this matter pursuant to Section 607.1502(4), Florida Statutes.


6. In order to avoid further litigation, the parties agree to the following:

a. Parsons agrees to pay \$4,671.25 in penalties and fees to the Division.

b. The Division agrees to continue processing Parsons application for authority to transact business in this state upon payment of the \$4,671.25.

c. Each party shall be responsible for its own costs and fees.



Dave Mann
Director
Department of State
Division of Corporations

Leo L. Parsons
President/Chairman
M.H. Parsons & Sons Lumber
Company

Executed on this 28th day
of June, 1995.

Executed on this 16th day
of June, 1995.

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. M.H. PARSONS & SONS LUMBER COMPANY
(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. MAINE 3. 01-0209213
(State or country under the law of which it is incorporated) (FEI number, if applicable)
4. 08/14/50 5. PERPETUAL
(Date of Incorporation) (Duration: Year corp. will cease to exist or "perpetual")
6. 01/01/79
(Date first transacted business in Florida. (See sections 607.1501, 607.1502, and 817.155, F.S.)
7. 50 WOODBRIDGE RD.
YORK, MAINE 03909
(Current mailing address)
8. REAL ESTATE RENTAL - LESSORS OF PROPERTY
(Purpose(s) of corporation authorized in home state or country to be carried out in the state of Florida)
9. Name and street address of Florida registered agent:
Name: CT Corporation System
Office Address: 1200 South Pine Island Road
Plantation, Florida, 33324
(Zip Code)

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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.

Patricia A. Canario
(Registered agent's signature)

PATRICIA A. CANARIO,
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.

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

A. DIRECTORS

Chairman: Leo L. Parsons

Address: York Street

York Harbor, ME 03911

Vice Chairman: _____

Address: _____

Director: John M. Parsons

Address: 50 Woodbridge Road

York, ME 03909-0460

Director: _____

Address: _____

B. OFFICERS

President: LEO L. PARSONS

Address: 50 WOODBRIDGE ROAD

YORK, MAINE 03909

Vice President: REGINA PARSONS

Address: 50 WOODBRIDGE ROAD

YORK, MAINE 03909

Secretary: _____

Address: _____


Treasurer: JOHN M. PARSONS

Address: 50 WOODBRIDGE ROAD

YORK, MAINE 03909

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.

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

State of Maine



Department of State

I, the Secretary of State of Maine, certify that according to the provisions of the Constitution and Laws of the State of Maine, the Department of the Secretary of State is the legal custodian of the Great Seal of the State of Maine which is hereunto affixed and of the records of organization, amendment, and dissolution of corporations and annual reports filed by the same.

I further certify that M. H. PARSONS & SONS LUMBER COMPANY is a duly organized corporation under the laws of the State of Maine and that the date of incorporation is 09/14/1950.

I further certify that said corporation has filed annual reports and paid all corporate fees due to this Department, and that no action is now pending by or on behalf of the State of Maine to forfeit the charter and that according to the records in the Department of the Secretary of State, said corporation is a legally existing corporation in good standing under the laws of the State of Maine at the present time.

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DIVISION OF CORPORATIONS
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In Testimony whereof, I have caused the Great Seal of the State of Maine to be hereunto affixed. Given under my hand at Augusta, March 14, 1994.

Bill Diamond

BILL DIAMOND
SECRETARY OF STATE

Authentication: 17262007