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July 30, 1987

TO: Whom ever it may concern
FROM: Rich O. Hartman, Dir. Admin. Law Div.
RE: Attached rules of the Secretary of State

The attached rules titled "Legislative Regulations on Corporations" are invalid. There is no indication that they where lawfully adopted in 1975 since there is no stamped filing date. Also there is no indication that they where re-filed on or before January 1, 1983 as required by West Virginia Code 29A-2-5. Following review by this office in 1985 of these rules it was also determined that they are essentially a re-typing of the code language and the duplication of forms no longer in use. The above facts resulted in the decision that these rules have no validity and they were removed from the files in 1985.

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

SECRETARY OF STATE

LEGISLATIVE REGULATIONS ON
CORPORATIONS

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Rule No.

101 The Secretary of State's Administrative Regulations herein prescribed apply to all corporations. In the event of any inconsistency between any of the provisions herein and the official Code of West Virginia, the provisions contained in the Code shall prevail to the extent of such inconsistency.

102 These regulations shall become and be operative as of July 1, 1975, and the provisions thereof shall apply to and govern all corporations then existing or thereafter formed, and all corporate acts thereafter done: Provided, that nothing contained in these regulations shall be construed to affect the existence of any then existing corporation or to impair the validity of any corporate act done or performed in accordance with any preexisting law.

DEFINITIONS

103 As used in this regulation, unless the context otherwise requires a different meaning, the term:

(a) "Articles of incorporation" means the original or restated articles of incorporation or articles of consolidation and all amendments thereto including articles of merger.

(b) "Authorized shares" means the shares of all classes which a business corporation is authorized to issue.

(c) "Business corporation" means a corporation organized for profit.

(d) "Bylaws" means the code or codes of rules adopted for the regulation or management of the affairs of the corporation, irrespective of the name or names by which such rules are designated.

(e) "Capital surplus" means the entire surplus of a business corporation other than its earned surplus.

(f) "Corporation" or "domestic corporation" means a business corporation or a nonprofit corporation, subject to the provisions of Article 1, Chapter 31 of the Code of West Virginia, except a foreign corporation.

(g) "Director or directors" or "board of directors" shall include those who are vested with the management of the affairs of the corporation, by whatever name they may be called.

(h) "Earned surplus" means the portion of the surplus of a business corporation equal to the balance of its net profits, income, gains and losses from the date of incorporation, or from the latest date when a deficit was eliminated by an application of its capital surplus or stated capital or otherwise, after deducting subsequent distributions to shareholders and transfers to stated capital and capital surplus to the extent such distributions and transfers are made out of earned surplus. Earned surplus shall include also any portions of surplus allocated to earn surplus in mergers, consolidations or acquisitions of all or substantially all of the outstanding shares or of the property and assets of another corporation, domestic or foreign.

(i) "Employee" includes officers but not directors. A director may accept duties which make him also an employee.

(j) "Foreign corporation" means a business corporation or nonprofit corporation organized under laws other than the laws of this State for a purpose or purposes for which a corporation may be organized under Article 1, Chapter 31 of the Code of West Virginia.

(k) "Insolvent" means inability of a corporation to pay its debts as they become due in the usual course of its business.

(l) "Member" means one having membership in a nonprofit corporation in accordance with the provisions of its articles of incorporation or bylaws and shall include shareholders where such corporation issues shares.

(m) "Net assets" means the amount by which the total assets of a corporation exceed the total debt of the corporation.

(n) "Nonprofit corporation" means a corporation no part of the income or profit of which is distributable to its shareholders, members, directors or officers.

(o) "Shareholder" means one who is a holder of record of shares in a corporation and may include the term "member."

(p) "Shares" means the units into which the proprietary interests in a corporation are divided.

(q) "Stated capital" means, at any particular time, the sum of (1) the par value of all shares of a business corporation having a par value that have been issued, (2) the amount of the consideration received by a business corporation for all shares of such corporation without par value that have been issued, except such part of the consideration therefor as may have been allocated to capital surplus in a manner permitted by law, and (3) such amounts not included in clauses (1) and (2) of this subdivision as have been transferred to stated capital of such corporation, whether upon the issue of shares as a share dividend or otherwise, minus all reductions from such sums as have been effected in a manner permitted by law. Irrespective of the manner of designation thereof by the laws under which a foreign corporation is organized, the stated capital of a foreign corporation shall be determined on the same basis and in the same manner as the stated capital of a domestic corporation, for the purpose of computing fees, franchise taxes and other charges prescribed by law.

(r) "Subscriber" means one who subscribes for shares in a corporation, whether before or after incorporation.

(s) "Surplus" means the excess of the net assets of a business corporation over its stated capital.

(t) "Treasury shares" means shares of a business corporation which have been issued and have been subsequently acquired by and belong to such corporation, and have not, either by reason of the acquisition or thereafter, been cancelled or restored to the status of authorized but unissued shares. Treasury shares shall be deemed to be issued shares, but not outstanding shares.

Chapter 1

PROCEDURE TO INCORPORATE

104 One or more persons, or a domestic or foreign corporation, may act as incorporator or incorporators of a corporation by signing and delivering in duplicate to the secretary of state articles of incorporation for such corporation.

(a) The articles of incorporation shall set forth:

(1) The name of the corporation.

(2) The period of duration, which may be perpetual.

(3) The purpose or purposes for which the corporation is organized.

(4) The address of its initial principal office.

(5) The name and address of each incorporator.

(b) In the case of a BUSINESS CORPORATION, in addition to those matters required to be set forth by the provisions stated above, the articles of incorporation shall set forth:

(1) The aggregate number of shares which the corporation shall have authority to issue; if such shares are to consist of one class only, the par value of each of such shares, or a statement that all of such shares are without par value; or, if such shares are to be divided into classes, the number of shares of each class, and a statement of the par value of the shares of each such class or that such shares are to be without par value.

(2) If the shares are to be divided into classes, the designation of each class and a statement of the preferences, limitations and

relative rights in respect of the shares of each class.

(3) If the corporation is to issue the shares of any preferred or special class in series, the designation of each series and a statement of the variations in the relative rights and preferences as between series insofar as the same are to be fixed in the articles of incorporation, and a statement of any authority to be vested in the board of directors to establish series and fix and determine the variations in the relative rights and preferences as between series.

(4) Any provision, not inconsistent with law, which the incorporators elect to set forth in the articles of incorporation for the regulation of the internal affairs of the corporation.

(c) In the case of a NONPROFIT CORPORATION, in addition to those matters required to be set forth by the provisions stated above, the articles of incorporation shall set forth any provisions, not inconsistent with law, which the incorporators elect to set forth in such articles of incorporation for the regulation of the internal affairs of the corporation, including any provisions for distribution of assets on dissolution or final liquidation.

(d) It shall not be necessary to set forth in the articles of incorporation any of the corporate powers enumerated in Article 1, Chapter 31, of the Code of West Virginia.

(e) Whenever a provision of the articles of incorporation is inconsistent with a bylaw, the provision of the articles of incorporation shall be controlling.

(f) The agreement of incorporation shall be acknowledged by the incorporators before a notary public and transmitted with the proper fees to, and shall be filed with, the secretary of state.

Articles of Incorporation

(See Form 101)

105 Duplicate originals of the articles of incorporation shall be delivered to the secretary of state. If the secretary of state finds that the articles of incorporation conform to law, he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) issue a certificate of incorporation to which he shall affix the other duplicate original.

106 The certificate of incorporation, together with the duplicate original of the articles of incorporation affixed thereto by the secretary of state, shall be returned to the incorporators or their representative.

107 If the corporation has its principal office in this State, it shall cause such certificate, or a duly certified copy thereof, to be recorded in the office of the clerk of the county court of the county in which such principal office is located; if its principal office is not within this State but it conducts affairs or does or transacts business herein, then in the county in which it conducts its affairs or does or transacts its principal business. If its principal office is without the State and it does not conduct affairs or do or transact business within the State, such charter need not be recorded in a county clerk's office. A failure to comply with the foregoing recordation provisions within six months from the date of such certificate shall subject the corporation to a fine of not more than one thousand dollars.

Chapter 2

AMENDMENTS TO ARTICLES OF INCORPORATION

108 A corporation may amend its articles of incorporation, from time to time, in any and as many respects as may be desired, so long as its

articles of incorporation as amended contain only such provisions as might be lawfully contained in original articles of incorporation at the time of making such amendment, and, if a change in shares or the rights of shareholders, or an exchange, reclassification or cancellation of shares or rights of shareholders is to be made, such provisions as may be necessary to effect such change, exchange, reclassification or cancellation.

109 In particular, and without limitation upon such general power of amendment, a corporation may amend its articles of incorporation from time to time, so as:

(a) To change its corporate name.

(b) To change its period of duration.

(c) To change, enlarge or diminish its corporate purposes.

(d) To increase or decrease the aggregate number of shares, or shares of any class, which the corporation has authority to issue.

(e) To increase or decrease the par value of the authorized shares of any class having a par value, whether issued or unissued.

(f) To exchange, classify, reclassify or cancel all or any part of its shares, whether issued or unissued.

(g) To change the designation of all or any part of its shares, whether issued or unissued, and to change the preferences, limitations, and the relative rights in respect of all or any part of its shares, whether issued or unissued.

(h) To change shares having par value, whether issued or unissued into the same or a different number of shares without par value, and to change shares without par value, whether issued or unissued, into the same or a different number of shares having a par value.

(i) To change the shares of any class, whether issued or unissued, and whether with or without par value, into a different number of shares of the same class or into the same or a different number of shares, either with or without par value, of other classes.

(j) To create new classes of shares having rights and preferences either prior and superior or subordinate and inferior to the shares of any class then authorized, whether issued or unissued.

(k) To cancel or otherwise affect the right of the holders of the shares of any class to receive dividends which have accrued but have not been declared.

(l) To divide any preferred or special class of shares, whether issued or unissued, into series and fix and determine the designation of such series and the variations in the relative rights and preferences as between the shares of such series.

(m) To authorize the board of directors to establish, out of authorized but unissued shares, series of any preferred or special class of shares and fix and determine the relative rights and preferences of the shares of any series so established.

(n) To authorize the board of directors to fix and determine the relative rights and preferences of the authorized but unissued shares of series therefore established in respect of which either the relative rights and preferences have not been fixed and determined or the relative rights and preferences theretofore fixed and determined are to be changed.

(o) To revoke, diminish, or enlarge the authority of the board of directors to establish series out of authorized but unissued shares of any preferred or special class and fix and determine the relative rights and preferences of the shares of any series so established.

110 Amendments to the articles of incorporation shall be made in the following manner:

(a) The board of directors shall adopt a resolution setting forth the proposed amendment and, if shares have been issued, directing that it be submitted to a vote at a meeting of shareholders, which may be either the annual or a special meeting. If no shares have been issued, the amendment shall be adopted by resolution of the board of directors and the provisions for adoption by shareholders shall not apply. The resolution may incorporate the proposed amendment in restated articles of incorporation which contain a statement that except for the designated amendment the restated articles of incorporation correctly set forth without change the corresponding provisions of the articles of incorporation as theretofore amended, and that the restated articles of incorporation together with the designated amendment supersede the original articles of incorporation and all amendments thereto.

(b) Written notice setting forth the proposed amendment or a summary of the changes to be effected thereby shall be given to each shareholder of record entitled to vote thereon within the time and in the manner provided in Article 1, Chapter 31 of the Code of West Virginia for the giving of notice of meetings of shareholders. If the meeting be an annual meeting, the proposed amendment or such summary may be included in the notice of such annual meeting.

(c) At such meeting a vote of the shareholders entitled to vote thereon shall be taken on the proposed amendment. The proposed amendment shall be adopted upon receiving the affirmative vote of the holders of a majority of the shares entitled to vote thereon, unless any class of shares is entitled to vote thereon as a class, in which event the proposed amendment shall be adopted upon receiving the affirmative vote of the holders of a majority of the shares of each class of shares entitled to vote thereon as a class and of the total shares entitled to vote thereon.

111 Any number of amendments may be submitted to the shareholders,

and voted upon by them, at one meeting.

112 The holders of the outstanding shares of a class shall be entitled to vote as a class upon a proposed amendment, whether or not entitled to vote thereon by the provisions of the articles of incorporation, if the amendment would:

(a) Increase or decrease the aggregate number of authorized shares of such class.

(b) Increase or decrease the par value of the shares of such class.

(c) Effect an exchange, reclassification or cancellation of all or part of the shares of such class.

(d) Effect an exchange, or create a right of exchange, of all or any part of the shares of another class into the shares of such class.

(e) Change the designations, preferences, limitations or relative rights of the shares of such class.

(f) Change the shares of such class, whether with or without par value, into the same or a different number of shares, either with or without par value, of the same class or another class or classes.

(g) Create a new class of shares having rights and preferences prior and superior to the shares of such class, or increase the rights and preferences or the number of authorized shares, of any class having rights and preferences prior or superior to the shares of such class.

(h) In the case of a preferred or special class of shares, divide the shares of such class into series and fix and determine the designation of such series and the variations in the relative rights and preferences between the shares of such series, or authorize the board of directors to do so.

(i) Cancel or otherwise affect dividends on the shares of such class which have accrued but have not been declared.

113 The articles of amendment shall be executed in duplicate by the corporation by its president or a vice president and by its secretary or an assistant secretary and verified by one of the officers signing

such articles, and shall set forth:

(a) The name of the corporation.

(b) The amendments so adopted.

(c) The date of the adoption of the amendment by the shareholders or by the board of directors where no shares have been issued.

(d) The number of shares outstanding, and the number of shares entitled to vote thereon, and if the shares of any class are entitled to vote thereon as a class, the designation and number of outstanding shares entitled to vote thereon of each such class.

(e) The number of shares voted for and against such amendment, respectively, and, if the shares of any class are entitled to vote thereon as a class, the number of shares of each such class voted for and against such amendment, respectively, or if no shares have been issued, a statement to that effect.

(f) If such amendment provides for an exchange, reclassification or cancellation of issued shares, and if the manner in which the same shall be effected is not set forth in the amendment, then a statement of the manner in which the same shall be effected.

(g) If such amendment effects a change in the amount of stated capital, then a statement of the manner in which the same is effected and a statement, expressed in dollars, of the amount of stated capital as changed by such amendment.

Articles of Amendment

(See Form 102)

114 Upon adoption of the articles of amendment, duplicate originals of such articles of amendment shall be delivered to the secretary of state. If the secretary of state finds that the articles of amendment conform to law, he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of such filing thereof; (ii) file one of such duplicate originals in his office; and (iii) issue a certificate of amendment to which he shall affix the other duplicate original.

115 The certificate of amendment, together with the duplicate original of the articles of amendment affixed thereto by the secretary of state, shall be returned to the corporation or its representative.

116 The certificate of amendment, or certified copy thereof, shall be recorded in the office of the appropriate county clerk in the same manner as certificate of incorporation are required to be recorded, in accordance with the provisions stated above, and received in evidence to the same extent as an original certificate of incorporation or a certified copy of such original.

Chapter 3

RESTATEMENT OF ARTICLES OF INCORPORATION

117 A domestic corporation may at any time restate its articles of incorporation as theretofore amended, by a resolution adopted by the board of directors.

118 Upon the adoption of such resolution, restated articles of incorporation shall be executed in duplicate by the corporation by its president or vice president and by its secretary or assistant secretary and verified by one of the officers signing such articles and shall set forth all of the operative provisions of the articles of incorporation as theretofore amended together with a statement that the restated articles of incorporation correctly set forth without change the corresponding provisions of the articles of incorporation as theretofore amended and that the restated articles of incorporation supersede the original articles of incorporation and all amendments thereto.

Restated Articles of Incorporation

(See Form 103)

119 Upon adoption of restated articles of incorporation, duplicate originals of such restated articles of incorporation shall be deliver-

ed to the secretary of state. If the secretary of state finds that such restated articles of incorporation conform to law, he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) issue a restated certificate of incorporation, to which he shall affix the other duplicate original.

120 The restated certificate of incorporation, together with the duplicate original of the restated articles of incorporation affixed thereto by the secretary of state, shall be returned to the corporation or its representative.

121 Upon the issuance of the restated certificate of incorporation by the secretary of state, the restated articles of incorporation shall become effective and shall supersede the original articles of incorporation and all amendments thereto.

122 The restated certificate of incorporation or certified copy thereof, shall be recorded in the office of the appropriate county clerk in the same manner as original certificates of incorporation and required to be recorded, and received in evidence to the same extent as an original certificate of incorporation or a certified copy of such original.

Chapter 4

MERGERS

DOMESTIC CORPORATIONS

123 Any two or more DOMESTIC CORPORATIONS, whether stock or nonstock, or whether or not organized for profit, may merge into one of such corporations, irrespective of whether the surviving corporation is a stock or nonstock corporation and irrespective of whether or not it is organized for profit, pursuant to a plan of merger approved in the manner provided in this article.

124 The board of directors of each corporation shall, by resolution adopted by each such board, approve a plan of merger setting forth:

(a) The names of the corporations proposing to merge, and the name of the corporation into which they propose to merge.

(b) The terms and conditions of the proposed merger.

(c) The manner and basis of converting the shares of each corporation into shares, obligations or other securities of the surviving corporation or of any other corporation or, in whole or in part, into cash or other property.

(d) A statement of any changes in the articles of incorporation of the surviving corporation to be effected by such merger.

(e) Such other provisions with respect to the proposed merger as are deemed necessary or desirable.

125 The board of directors of each corporation intending to merge with another corporation, upon approving such plan of merger, shall, by resolution, direct that the plan be submitted to a vote at a meeting of shareholders, which may be either an annual or a special meeting. Written notice shall be given to each shareholder of record, whether or not entitled to vote at such meeting, not less than twenty days before such meeting, in the manner provided in Article 1, Chapter 31 of the Code of West Virginia for the giving of notice of meetings of shareholders, and, whether the meeting be an annual or a special meeting, shall state that the purpose or one of the purposes is to consider the proposed plan of merger. A copy or a summary of the plan of merger shall be included or enclosed with such notice.

126 At each such meeting, a vote of the shareholders shall be taken on the proposed plan of merger. The plan of merger shall be approved upon receiving the affirmative vote of the holders of a majority of the shares entitled to vote thereon of each such corporation, unless any class of shares of any such corporation is entitled to vote thereon as a class, in which event, as to such corporation, the plan of merger

shall be approved upon receiving the affirmative vote of the holders of a majority of the shares of each class of shares entitled to vote thereon as a class and of the total shares entitled to vote thereon. Any class of shares of any such corporation shall be entitled to vote as a class if the plan of merger contains any provisions which, if contained in a proposed amendment to articles of incorporation, would entitle such class of shares to vote as a class.

127 After such approval by a vote of the shareholders of each corporation, and at any time prior to the filing of the articles of merger, the merger may be abandoned pursuant to provisions therefor, if any, set forth in the plan of merger.

128 Articles of merger, in addition to any other matters deemed appropriate, set forth:

(1) The plan of merger.

(2) As to each corporation, the number of shares outstanding, and, if the shares of any class are entitled to vote as a class, the designation and number of outstanding shares of each such class.

(3) As to each corporation, the number of shares voted for and against such plan respectively, and, if the shares of any class are entitled to vote as a class, the number of shares of each class voted for and against such plan, respectively.

Articles of Merger, Domestic and Domestic

(See Form 104)

129 Upon approval, the articles of merger shall be executed in duplicate by each corporation by its president or a vice president and by its secretary or an assistant secretary, and verified by one of the officers of each corporation signing such articles.

130 Duplicate originals of the articles of merger shall be delivered to the secretary of state. If the secretary of state finds that such articles conform to law, he shall, when all fees have been paid as

prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) issue a certificate of merger to which he shall affix the other duplicate original.

131 The certificate of merger, together with the duplicate original of the articles of merger affixed thereto by the secretary of state, shall be returned to the surviving or new corporation, as the case may be, or its representative.

132 The certificate of merger or certified copy thereof, shall be recorded in the office of the appropriate county clerk in the same manner as original certificates of incorporation are required to be recorded, received in evidence to the same extent as an original certificate of incorporation or a certified copy of such original.

DOMESTIC CORPORATION AND FOREIGN CORPORATION

133 One or more DOMESTIC CORPORATIONS, whether stock or nonstock, and whether or not organized for profit, and one or more FOREIGN CORPORATIONS, whether stock or nonstock, and whether or not organized for profit, may merge into one of such corporations, irrespective of whether the surviving or new corporation is a stock or nonstock corporation and irrespective of whether or not it is organized for profit, if such merger is permitted by the laws of the state under which each such foreign corporation is organized. Any such merger shall be completed in the following manner:

(1) Each domestic corporation shall comply with the provisions of Article 1, Chapter 31 of the Code of West Virginia with respect to the merger, of domestic corporations and each foreign corporation shall comply with the applicable provisions of the laws of the state under which it is organized.

(2) If the surviving or new corporation, as the case may be, is to be governed by the laws of any state other than this State, it

shall comply with the provisions of Article 1, Chapter 31, of the Code of West Virginia with respect to foreign corporations if it is to conduct its affairs or do or transact business in this State, and in every case, it shall file with the secretary of state of this State (i) an agreement that it may be served with process in this State in any proceeding for the enforcement of any obligation of any domestic corporation which is a party to such merger and in any proceeding for the enforcement of the rights of a dissenting shareholder or member of any such domestic corporation against the surviving or new corporation; (ii) an irrevocable appointment of the secretary of state of this State as its agent to accept service of process in any such proceeding; and (iii) an agreement that it will promptly pay to the dissenting shareholders or members of any such domestic corporation the amount, if any, to which they shall be entitled.

134 The effect of such merger shall be the same as in the case of the merger of domestic corporations, if the surviving or new corporation is to be governed by the laws of this state and the provisions of section thirty-seven [§31-1-37] of the Code of West Virginia shall apply in every such instance. If the surviving or new corporation is to be governed by the laws of any state other than this State, the effect of such merger of domestic corporation shall be the same as in the case of the merger of domestic corporations except insofar as the laws of such other state provide otherwise.

135 At any time prior to the filing of the articles of merger, the merger may be abandoned pursuant to the provisions therefor, if any, set forth in the plan of merger.

136 Irrespective of whether such surviving or new corporation is to be governed by the laws of this State or by the laws of any other state, any constituent corporation thereof owning or holding real estate in West Virginia shall further evidence the title thereto in the surviving or new corporation by executing and acknowledging for

record a confirmatory deed or deeds to the respective parcels of real estate, which deed or deeds shall be recorded in the office of the clerks of the county courts of the respective counties in which such real estate is situated; and such deed or deeds shall recite as the consideration therefor the said merger and shall be deemed confirmatory of the title of such real estate in the surviving or new corporation.

Articles of Merger, Domestic and Foreign

(See form 105)

SUBSIDIARY CORPORATIONS

137 Any corporation owning at least ninety percent of the outstanding shares of each class of another corporation may merge such other corporation into itself without approval by a vote of the shareholders of either corporation. Its board of directors shall, by resolution, approve a plan of merger setting forth (i) the name of the subsidiary corporation and the name of the corporation owning at least ninety percent of its shares, which is hereinafter designated as the surviving corporation; and (ii) the manner and basis of converting the shares of the subsidiary corporation into shares, obligations or other securities of the surviving corporation or of any other corporation or, in whole or in part, into cash or other property. A copy of such plan of merger shall be mailed to each shareholder of record of the subsidiary corporation.

138 Articles of merger shall be executed in duplicate by the surviving corporation by its president or a vice president and by its secretary or an assistant secretary, and verified by one of its officers signing such articles, and shall set forth:

(1) The plan of merger.

(2) The number of outstanding shares of each class of the subsidiary corporation and the number of such shares of each class owned by the surviving corporation; and

(3) The date of the mailing to shareholders of the subsidiary corporation of a copy of the plan of merger.

139 On and after the thirtieth day after the mailing of a copy of the plan of merger to shareholders of the subsidiary corporation or upon the waiver thereof by the holders of all outstanding shares, duplicate originals of the articles of merger shall be delivered to the secretary of state. If the secretary of state finds that such articles conform to law, he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) issue a certificate of merger to which he shall affix the other duplicate original.

140 The certificate of merger, together with the duplicate original of the articles of merger affixed thereto by the secretary of state, shall be returned to the surviving corporation or its representative.

141 The certificate of merger, or certified copy thereof, shall be recorded in the office of the appropriate county clerk in the same manner as original certificates of incorporation are required to be recorded, received in evidence to the same extent as an original certificate of incorporation or a certified copy of such original.

Articles of Merger - Subsidiary
Domestic into Domestic
Domestic into Foreign
Foreign into Domestic

(See Forms 106,107 & 108)

Chapter 5

CONSOLIDATION

DOMESTIC CORPORATIONS

142 Any two or more DOMESTIC CORPORATIONS, whether stock or nonstock, or whether or not organized for profit, may consolidate into a new corporation, irrespective of whether the new corporation is a stock

or nonstock corporation and irrespective of whether or not it is organized for profit, pursuant to a plan of consolidation approved in the manner provided in this article.

143 The board of directors of each corporation shall, by resolution adopted by each such board, approve a plan of consolidation setting forth:

(a) The names of the corporations proposing to consolidate, and the name of the new corporation into which they propose to consolidate.

(b) The terms and conditions of the proposed consolidation.

(c) The manner and basis of converting the shares of each corporation into shares, obligations or other securities of the new corporation or of any other corporation or, in whole or in part, into cash or other property.

(d) With respect to the new corporation, all of the statements required to be set forth in articles of incorporation, as required by section twenty-seven [31-1-27] of the Code of West Virginia for corporations organized under this article.

(e) Such other provisions with respect to the proposed consolidation as are deemed necessary or desirable.

144 The board of directors of each corporation intending to consolidate with another corporation, upon approving such plan of consolidation, shall, by resolution, direct that the plan be submitted to a vote at a meeting of shareholders, which may be either an annual or a special meeting. Written notice shall be given to each shareholder of record, whether or not entitled to vote at such meeting, not less than twenty days before such meeting, in the manner provided in this article for the giving of notice of meetings of shareholders, and, whether the meeting be an annual or a special meeting, shall state that the purpose or one of the purposes is to consider the proposed plan of consolidation. A copy or a summary of the plan of consolidation, shall be included in or enclosed with such notice.

145 At each such meeting, a vote of the shareholders shall be taken on

the proposed plan of consolidation. The plan of consolidation shall be approved upon receiving the affirmative vote of the holders of a majority of the shares entitled to vote thereon of each such corporation, unless any class of shares of any such corporation is entitled to vote thereon as a class, in which event, as to such corporation, the plan of consideration shall be approved upon receiving the affirmative vote of the holders of a majority of the shares of each class of shares entitled to vote thereon as a class and of the total shares entitled to vote thereon. Any class of shares of any such corporation shall be entitled to vote as a class if the plan of consolidation. contains any provision which, if contained in a proposed amendment to articles of incorporation, would entitle such class of shares to vote as a class.

146 After such approval by a vote of the shareholders of each corporation, and at any time prior to the filing of the articles of consolidation, the consolidation may be abandoned pursuant to provisions therefor, if any, set forth in the plan of consolidation.

147 Articles of consolidation shall, in addition to any other matters deemed appropriate, set forth:

(1) The plan of consolidation.

(2) As to each corporation, the number of shares outstanding, and, if the shares of any class are entitled to vote as a class, the designation and number of outstanding shares of each such class.

(3) As to each corporation, the number of shares voted for and against such plan respectively, and, if the shares of any class are entitled to vote as a class, the number of shares of each class voted for and against such plan, respectively.

Articles of Consolidation - Domestic and Domestic

(See Form 109)

148 Upon approval, the articles of consolidation shall be executed in duplicate by each corporation by its president or a vice president and by its secretary or an assistant secretary, and verified by

one of the officers of each corporation signing such articles.

149 Duplicate originals of the articles of consolidation shall be delivered to the secretary of state. If the secretary of state finds that such articles conform to law, he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) issue a certificate of consolidation to which he shall affix the other duplicate original.

150 The certificate of consolidation, together with the duplicate original of the articles of consolidation affixed thereto by the secretary of state, shall be returned to the surviving or new corporation, as the case may be, or its representative.

151 The certificate of consolidation, or certified copy thereof, shall be recorded in the office of the appropriate county clerk in the same manner as original certificates of incorporation are required to be recorded, and received in evidence to the same extent as an original certificate of incorporation or a certified copy of such original.

DOMESTIC CORPORATIONS & FOREIGN CORPORATIONS

152 One or more DOMESTIC CORPORATIONS, whether stock or nonstock, and whether or not organized for profit, and one or more FOREIGN CORPORATIONS, whether stock or nonstock, and whether or not organized for profit, may consolidate into one of such corporations, irrespective of whether the surviving or new corporation is a stock or nonstock corporation and irrespective of whether or not it is organized for profit, if such consolidation is permitted by the laws of the state under which each such foreign corporation is organized. Any such merger or consolidation shall be completed in the following manner:

(1) Each domestic corporation shall comply with the provisions of Article 1, Chapter 31 of the Code of West Virginia with respect to the

consolidation of domestic corporations and each foreign corporation shall comply with the applicable provisions of the laws of the state under which it is organized.

(2) If the surviving or new corporation, as the case may be, is to be governed by the laws of any state other than this State, it shall comply with the provisions of this Article 1, Chapter 31 of the Code of West Virginia, with respect to foreign corporations if it is to conduct its affairs or do or transact business in this State, and in every case it shall file with the secretary of state of this State (i) an agreement that it may be served with process in this State in any proceeding for the enforcement of any obligation of any domestic corporation which is a party to consolidation and in any proceeding for the enforcement of the rights of a dissenting shareholder or member of any such domestic corporation against the surviving or new corporation; (ii) an irrevocable appointment of the secretary of this State as its agent to accept service of process in any such proceeding; and (iii) an agreement that it will promptly pay to the dissenting shareholders or members of any such domestic corporation the amount, if any, to which they shall be entitled.

153 The effect of such consolidation shall be the same as in the case of the consolidation of domestic corporations, if the surviving or new corporation is to be governed by the laws of this state and the provisions of section thirty-seven [§31-1-37] of the Code of West Virginia, shall apply in every such instance. If the surviving or new corporation is to be governed by the laws of any state other than this State, the effect of such consolidation of domestic corporation shall be the same as in the case of the consolidation of domestic corporations except insofar as the laws of such other state provide otherwise.

154 At any time prior to the filing of the articles of consolidation, the consolidation may be abandoned pursuant to the provisions therefor, if any, set forth in the plan of consolidation.

155 Irrespective of whether such surviving or new corporation is to be governed by the laws of this State or by the laws of any other state, any constituent corporation thereof owning or holding real estate in West Virginia shall further evidence the title thereto in the surviving or new corporation by executing and acknowledging for record a confirmatory deed or deeds to the respective parcels of real estate, which deed or deeds shall be recorded in the office of the clerks of the county courts of the respective counties in which such real estate is situate; and such deed or deeds shall recite as the consideration therefor the said consolidation and shall be deemed confirmatory of the title of such real estate in the surviving or new corporation.

Articles of Consolidation - Domestic and Foreign

(See Form 110)

Chapter 5

DISSOLUTION

156 A corporation which HAS NOT COMMENCED BUSINESS and which has not issued any shares, may be voluntarily dissolved BY ITS INCORPORATORS at any time in the following manner:

(a) Articles of dissolution shall be executed in duplicate by a majority of the incorporators and verified by them, and shall set forth:

(1) The name of the corporation.

(2) The date of issuance of its certificate of incorporation.

(3) That none of its shares has been issued.

(4) That the corporation has not commenced business.

(5) That the amount, if any, actually paid in on subscriptions for its shares, less any part thereof disbursed for necessary expenses, has been returned to those entitled thereto.

(6) That no debts of the corporation remain unpaid.

(7) That a majority of the incorporators elect that the corporation be dissolved.

(b) Duplicate originals of the articles of dissolution shall be delivered to the secretary of state. If the secretary of state finds that the articles of dissolution conform to law, he shall, subject to the provisions of section sixty-one [§31-1-61] of the Code of West Virginia, and when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) issue a certificate of dissolution to which he shall affix the other duplicate original.

(c) The certificate of dissolution, together with the duplicate original of the articles of dissolution affixed thereto by the secretary of state, shall be returned to the incorporators or their representative.

(d) If the certificate of incorporation shall have been recorded in the office of the clerk of the county court of any county in the State, the incorporators or their representative shall record the certificates of dissolution in the office of the clerk of the county court in which the certificate of incorporation is recorded, and the clerk shall note on the margin of the record book in which the certificates of incorporation is engrossed the fact of the dissolution of the corporation, and upon such recordation the existence of the corporation shall cease.

Articles of Dissolution by Incorporators

(See Form 111)

157 AFTER A CORPORATION COMMENCES BUSINESS, it may be voluntarily dissolved by the WRITTEN CONSENT OF ALL ITS SHAREHOLDERS.

158 Upon the execution of such written consent, a statement of intent to dissolve shall be executed in duplicate by the corporation by its president or a vice president and by its secretary or an assistant secretary, and verified by one of the officers signing such statement, which statement shall set forth:

(a) The name of the corporation.

(b) The names and respective addresses of its officers.

(c) The names and respective addresses of its directors.

(d) A copy of the written consent signed by all shareholders of the corporation.

(e) A statement that such written consent has been signed by all shareholders of the corporation or signed in their names by their attorneys thereunto duly authorized.

Statement of Intent to Dissolve

(See Form 112)

159 Further, AFTER A CORPORATION COMMENCES BUSINESS, it may be dissolved by the ACT OF THE CORPORATION, when authorized in the following manner:

(a) The board of directors shall adopt a resolution recommending that the corporation be dissolved, and directing that the question of such dissolution be submitted to a vote at a meeting of shareholders, which may be either an annual or a special meeting.

(b) Written notice shall be given to each shareholder of record entitled to vote at such meeting within the time and in the manner provided in Article 1, Chapter 31 of the Code of West Virginia, for the giving of notice of meetings of shareholders, and, whether the meeting be an annual or special meeting, shall state that the purpose, or one of the purposes, of such meeting is to consider the advisability of dissolving the corporation.

(c) At such meeting a vote of shareholders entitled to vote thereat shall be taken on a resolution to dissolve the corporation. Such resolution shall be adopted upon receiving the affirmative vote of the holders of a majority of the shares of the corporation entitled to vote thereon, unless any class of shares is entitled to vote thereon as a class, in which event the resolution shall be adopted upon receiving the affirmative vote of the holders of a majority of the shares of each class of shares entitled to vote thereon as a class and of the total shares entitled to vote thereon.

(d) Upon the adoption of such resolution, a statement of intent to dissolve shall be executed in duplicate by the corporation by its president or a vice president and by its secretary or an assistant secretary and verified by one of the officers signing such statement shall set forth:

(1) The name of the corporation.

(2) The names and respective address of its officers.

(3) The names and respective addresses of its directors.

(4) A copy of the resolution adopted by the shareholders authorizing the dissolution of the corporation.

(5) The number of shares outstanding, and, if the shares of any class are entitled to vote as a class, the designation and number of outstanding shares of each such class

(6) The number of shares voted for and against the resolution, respectively, and, if the shares of any class are entitled to vote as a class, the number of shares of each such class voted for and against the resolution, respectively.

Statement to Dissolve - Corporation

(See Form 113)

160 Duplicate originals of the statement of intent to dissolve, whether by consent of shareholders or by act of the corporation, shall be delivered to the secretary of state. If the secretary of state finds that such statement conforms to law, he shall, subject to the provisions of section sixty-one [§31-1-61] of the Code of West Virginia, and when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) return the other duplicate original to the corporation or its representative.

161 If voluntary dissolution proceedings have not been revoked, then when all debts, liabilities and obligations of the corporation have

been paid and discharged, or adequate provision has been made therefor, and all of the remaining property and assets of the corporation have been distributed to its shareholders in the case of a business corporation, or, in the case of a nonprofit corporation, when all the remaining property and assests of the corporation shall have been transferred conveyed or distributed in accordance with the provisions of sections one hundred fifty-five and one hundred fifty-six [§31-1-155] and [§31-1-156] of the Code of West Virginia, articles of dissolution shall be executed in duplicate by the corporation by its president or a vice president and by its secretary or an assistant secretary, and verified by one of the officers signing such statement, which statement shall set forth:

(1) The name of the corporation.

(2) That all debts, obligations and liabilities of the corporation have been paid and discharged or that adequate provision has been made therefor.

(3) That all the remaining property and assets of the corporation have been distributed among its shareholders in accordance with their respective rights and interests, in the case of a business corporation, or, in the case of a nonprofit corporation, that all the remaining property and assets of the corporation have been transferred, conveyed or distributed in accordance with the provisions of sections one hundred fifty-five and one hundred fifty-six of this article.

(4) That there are no actions pending against the corporation in any court, or that adequate provision has been made for the satisfaction of any judgment or order which may be entered against it in any pending action.

162 In the case of a business corporation, such statement, in addition to the matters required to be set forth under the provisions of subsection (a) of this section, shall contain a statement that the secretary of state has heretofore filed a statement of intent to dissolve the corporation, and the date on which such statement was filed.

163 In the case of a nonprofit corporation, such statement in addition to the matters required to be set forth, under the provisions of subsection (a) of this section, shall set forth:

(1) If there are members entitled to vote thereon, a statement setting forth the date of the meeting of members at which the resolution to dissolve was adopted, that a quorum was present at such meeting and that such resolution received the approval of a majority of the votes which members present at such meeting or represented by proxy were entitled to cast, or a statement that such resolution was adopted by a consent in writing signed by all members entitled to vote with respect thereto.

(2) If there are no members, or no members entitled to vote thereon, a statement of such fact, the date of the meeting of the board of directors at which the resolution to dissolve was adopted and a statement of the fact that such resolution received the vote of a majority of the directors in office.

(3) A copy of the plan of distribution, if any, as adopted by the corporation, or a statement that no plan was so adopted.

Articles of Dissolution

(See Form 114)

164 Duplicate originals of the articles of dissolution shall be delivered to the secretary of state. If the secretary of state finds that such articles of dissolution conform to law and if the provisions of section sixty-one 31-1-61 have been fully satisfied he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) issue a certificate of dissolution to which he shall affix the other duplicate original.

165 In the case of a nonprofit corporation, in addition to the duplicate originals of the articles of dissolution, a copy of the notice required to be published under the provisions of section one hundred

fifty-four [§31-1-154] and the publisher's certificate of such publication shall be delivered to the secretary of state. The secretary of state, prior to endorsing, filing and issuing the certificate of dissolution, shall ascertain that the notice and certificate conform to law.

156 The certificate of dissolution, together with the duplicate original of the articles of dissolution affixed thereto by the secretary of state, shall be returned to the incorporators or to the representatives of the dissolved corporation. If the certificate of incorporation shall have been recorded in the office of the clerk of the county court of any county in this State, the incorporators or their representatives shall record the certificate of dissolution in the office of the clerk of the county court in which the certificate of incorporation is recorded, and the clerk shall note on the margin of the record book in which the certificate of incorporation is engrossed the fact of the dissolution of the corporation, and upon such recordation the existence of the corporation shall cease, except for the purpose of actions, other proceedings and appropriate corporate action by shareholders or members, directors and officers as provided in this article.

REVOCATION OF VOLUNTARY DISSOLUTION PROCEEDING

157 By the WRITTEN CONSENT OF ALL OF ITS SHAREHOLDERS, a corporation may, at any time prior to the issuance of a certificate of dissolution by the secretary of state, revoke voluntary dissolution proceedings theretofore taken.

158 Upon the execution of such written consent, a statement of revocation of voluntary dissolution proceedings shall be executed in duplicate by the corporation by its president or a vice president and by its secretary or an assistant secretary, and verified by one of the officers signing such statement, which statement shall set forth:

(a) The name of the corporation.

(b) The names and respective addresses of its officers.

(c) The names and respective addresses of its directors.

(d) A copy of the written consent signed by all shareholders of the corporation revoking such voluntary dissolution proceedings.

(e) That such written consent has been signed by all shareholders of the corporation or signed in their names by their attorneys thereunto duly authorized.

Statement of Revocation

(See Form 115)

16_ By the ACT OF THE CORPORATION, a corporation may, at any time prior to the issuance of a certificate of dissolution by the secretary of state, revoke voluntary dissolution proceedings theretofore taken, in the following manner:

(a) The board of directors shall adopt a resolution recommending that the voluntary dissolution proceedings be revoked, and directing that the question of such revocation be submitted to a vote at a special meeting of shareholders.

(b) Written notice, stating that the purpose or one of the purposes of such meeting is to consider the advisability of revoking the voluntary dissolution proceedings, shall be given to each shareholder of record entitled to vote at such meeting within the time and in the manner provided in this article for the giving of notice of special meetings of shareholders.

Statement of Revocation

(See Form 116)

170 Duplicate originals of the statement of revocation of voluntary dissolution proceedings, whether by consent of shareholders or by act of the corporation, shall be delivered to the secretary of state. If the secretary of state finds that such statement conforms to law, he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) return the other duplicate original to the corporation or its representative.

Chapter 7

ADMISSION OF FOREIGN CORPORATION TO CONDUCT AFFAIRS, OR DO OR TRANSACT BUSINESS IN WEST VIRGINIA

171 A foreign corporation, in order to procure a certificate of authority to conduct affairs, or do or transact business in this State shall make application therefor to the secretary of state, which application shall set forth:

(1) The name of the corporation and the state or county under the laws of which it is incorporated.

(2) If the name of the corporation does not contain the word "corporation", "company", "incorporated", or "limited", or does not contain an abbreviation of one of such words, then the name of the corporation with the word or abbreviation which it elects to add thereto for use in this State.

(3) The date of incorporation and the period of duration of the corporation.

(4) The address of the principal office of the corporation in the state or country under the laws of which it is incorporated.

(5) The address of the principal office of the corporation in this State if such corporation has or intends to have a principal office located in this State.

(6) The purpose or purposes of the corporation which it proposes to pursue in conducting its affairs or doing or transacting its business in this State.

(7) The names and respective addresses of the directors and officers of the corporation.

(8) Such additional information as may be necessary or appropriate in order to enable the secretary of state to determine whether such corporation is entitled to a certificate of authority to conduct its affairs or do or transact business in this State and to determine and assess the fees payable as prescribed by law.

(9) The county wherein the corporation intends to record its articles of incorporation, amendments or restatement of such articles of incorporation.

172 In the case of a BUSINESS CORPORATION, in addition to those matters required to be set forth under the provisions above, such application shall set forth:

(1) A statement of the aggregate number of shares which the corporation has authority to issue, itemized by classes, par value of shares, shares without par value, and series, if any, within a class.

(2) A statement of the aggregate number of issued shares itemized by classes, par value of shares, shares without par value, and series, if any, within a class.

(3) A statement expressed in dollars, of the amount of stated capital of the corporation, as defined in this article.

(4) An estimate, expressed in dollars, of the value of all property to be owned by the corporation, for the following year, wherever located, and an estimate of the value of the property of the corporation to be located within this state during such year, and an estimate, expressed in dollars, of the gross amount of business which will be done or transacted by the corporation during such year, and an estimate of the gross amount thereof which will be done or transacted by the corporation at or from places of business in this State during such year.

173 Such application shall be executed in duplicate by the corporation by its president or vice president and by its secretary or an assistant secretary, and verified by one of the officers signing such application.

174 No church, religious sect or denomination incorporated by the laws of any other state or territory of the United States, the District of Columbia or of any foreign country shall be qual-

ified to conduct affairs or do or transact business in this State in a corporate capacity.

Application for Certificate of Authority

(See Form 117)

175 Duplicate originals of the application of a foreign corporation for a certificate of authority shall be delivered to the secretary of state, together with a copy of its articles of incorporation and all amendments thereto, or a proper restatement thereto, duly certified by the proper officer of the state or country under the laws of which it is incorporated, and a statement or certificate from such officer that the corporation is in good standing with the state or country under the laws of which it is incorporated.

176 If the secretary of state finds that such application conforms to law, he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals of the application and the copy of the articles of incorporation and amendments thereto; and (iii) issue a certificate of authority to conduct affairs or to do or transact business in this State, to which he shall affix the other duplicate original application.

177 The certificate of authority, together with the duplicate original of the application thereto by the secretary of state, shall be returned to the corporation or its representative.

178 The certificate of authority, together with a copy of the articles of incorporation and all amendments thereto, or a proper restatement thereof, shall be recorded in the office of the county court of the county where the principal office of the corporation in this State is located. If such corporation does not maintain a principal office in this State, such recordation may be completed in any county in which it is conducting its affairs or doing or transacting business. A failure to comply with this provision within six months

from the date of issuance of a certificate of authority shall subject such corporation to a fine of not more than one thousand dollars.

PRELIMINARY REPORT

179 Every foreign corporation, at the time of its application for a certificate of authority under the provisions of article one of chapter thirty-one of this code, shall file with the secretary of state a report preliminary to the annual report required to be filed under the provisions of section eighty of this article, which preliminary report shall contain sufficient information upon which to base an assessment of its license tax for the then current year. It shall be the duty of the secretary of state to make assessment of its license tax for such year, and he may require such further information as he may deem necessary for that purpose. Before issuing such certificate the secretary of state shall collect the amount of license tax he finds to be proper for the license tax year ending with the thirtieth day of the last month of the license tax year. If the certificate be issued after the last day of the third month of the license tax year and before the first day of the ensuing license tax year, the secretary of state shall assess and collect such taxes at the rate of one tenth the amount of the annual license tax for each month or fractional part of a month to ensue before the first day of the ensuing license tax year. Thereafter on or before the first day of the license tax year next following the date of the certificate of authority and on or before every succeeding first day of the license tax year the tax commissioner shall collect such tax for a full year. Provided, that if the certificate be issued in either of the last two months of the license tax year, the secretary of state shall assess and collect the license tax for such month or months, as well as for a full year beginning with the first day of the ensuing license tax year. When the tax commissioner shall assess and collect the tax on any such foreign corporation, he may include in the tax for any year any amount that such corporation should have paid for any

previous year and failed to pay. The collections hereunder shall be in addition to the annual fee of the secretary of state as statutory attorney-in-fact. All moneys collected by the secretary of state and the tax commissioner shall be paid into the state treasury in the manner prescribed by law.

180 Whenever the articles of incorporation of a foreign corporation authorized to conduct affairs or do or transact business in this State are amended, such foreign corporation shall, within thirty days after such amendment becomes effective, file in the office of the secretary of state a copy of such amendment duly authenticated by the proper officer of the state or country under the laws of which it is incorporated: but the filing thereof shall not of itself enlarge or alter the purpose or purposes which such corporation is authorized to pursue in conducting its affairs or in doing or transacting its business in this State, nor authorize such corporation to conduct affairs or do or transact business in this State under any other name than the name set forth in its certificate of authority.

181 The secretary of state shall issue to such corporation a certificate showing the filing of such amendment and collect a fee of five dollars for such certificate. The certificate so issued by the secretary of state, together with a true copy of the amendment, shall be recorded in the office of the clerk of the county court of the county in which its original certificate of authority was recorded.

182 A failure to comply with this provision within six months from the date of such amendment shall subject such corporation to a fine of not more than one thousand dollars.

183 Whenever a foreign corporation authorized to conduct affairs or do or transact business in this State shall be a party to a merger permitted by the laws of the state or country under the laws of which it is incorporated, and such corporation shall be the surviving corporation, it shall, within thirty days after such merger becomes

effective, file with the secretary of state a copy of the articles of merger duly authenticated by the proper officer of the state or country under the laws of which such merger was effected; and it shall not be necessary for such corporation to procure either a new or amended certificate of authority to conduct affairs or do or transact business in this State unless the name of such corporation be changed thereby or unless the corporation desires to pursue in this State other or additional purposes than those which it is then authorized to pursue in this State.

184 The secretary of state shall issue to such surviving corporation a certificate showing the filing of a copy of the articles of merger and collect a fee of five dollars for such certificate. The certificate so issued by the secretary of state, together with a true copy of the articles of merger, shall be recorded in the office of the clerk of the county court of the county in which its original certificate of authority was recorded.

185 A failure to comply with this provision within six months from the date of such merger shall subject such corporation to a fine of not more than one thousand dollars.

Chapter 8

<u>AMENDED APPLICATION FOR CERTIFICATE OF AUTHORITY</u>

186 A foreign corporation authorized to conduct affairs or do or transact business in this State shall procure an amended certificate of authority in the event it changes its corporate name, or desires to pursue in this State purposes other than or in addition to those purposes set forth in its prior application for a certificate of authority, by making application therefor to the secretary of state.

187 The requirements in respect to the form and contents of such application, the manner of its execution, the filing of duplicate

originals thereof with the secretary of state, the issuance of an amended certificate of authority and the effect thereof, and the recordation requirements for such amended certificate of authority shall be the same as in the case of an original application for a certificate of authority.

188 A failure to comply with this provision within six months from the date of such change of corporate name or purposes shall subject such corporation to a fine of not more than one thousand dollars.

Amended Application - Certificate of Authority

(See Form 118)

Chapter 9

PROCEDURE FOR WITHDRAWAL

189 A foreign corporation authorized to conduct affairs or do or transact business in this State may withdraw from this State upon procuring from the secretary of state a certificate of withdrawal. In order to procure such certificate of withdrawal, such foreign corporation shall publish a notice of its intention to withdraw from the state, such notice to be published as a Class II legal advertisement in compliance with the provisions of article three [§59-3-1 et.seq] chapter fifty-nine of the Code of West Virginia, and the publication area for such publication shall be the county in which its principal office in this State is situated, or if there be no such office in this State, then any county in this State where it conducts its affairs or transacts its business.

190 After publication of the notice required by the provisions above such foreign corporation shall make application to the secretary of state for a certificate of withdrawal, which application shall set forth:

(1) The name of the corporation and the state or country under

the laws of which it is incorporated.

(2) That the corporation has ceased conducting affairs or has ceased doing or transacting business in this State.

(3) That the corporation surrenders its authority to conduct affairs or do or transact business in this State.

(4) A post-office address to which the secretary of state may mail a copy of any process against the corporation that may be served on him.

(5) Such additional information as may be necessary or appropriate in order to enable the secretary of state to determine and assess any unpaid fees payable by such foreign corporation as may be prescribed by law.

191 In the case of a BUSINESS CORPORATION, in addition to those matters required to be set forth under the provisions above, such application shall set forth:

(1) A statement of the aggregate number of shares which the corporation has authority to issue, itemized by classes, par value of shares, shares without par value, and series, if any, within a class, as of the date of such application.

(2) A statement of the aggregate number of issued shares, itemized by classes, par value of shares, shares without par value, and series, if any, within a class, as of the date of such application.

(3) A statement, expressed in dollars, of the amount of stated capital of the corporation, as of the date of such application.

192 The application for a certificate of withdrawal shall be executed by the corporation by its president or a vice president and by its secretary or an assistant secretary, and verified by one of the officers signing the application, or, if the corporation is in the hands of a receiver or trustee, shall be executed on behalf of the corporation by such receiver or trustee and verified by him. Such application shall be accompanied by a copy of the notice required to be published under the provisions stated above and the publisher's certificate of such publication.

193 Duplicate originals of such application for a certificate of withdrawal shall be delivered to the secretary of state. If the secretary of state finds that such application conforms to law, he shall, when all fees have been paid, as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed " and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office and (iii) subject to the provisions of section sixty-one [§31-1-61] of the Code of West Virginia, issue a certificate of withdrawal to which he shall affix the other duplicate original.

194 The certificate of withdrawal, together with the duplicate original of the application for withdrawal affixed by the secretary of state shall be returned to the corporation or its representative. The corporation or its representative shall record the certificate of withdrawal in the office of the clerk of the county court in which the corporation's certificate of authority is recorded, and the clerk shall note on the margin of the record book in which such certificate of authority is engrossed the fact of the withdrawal of the corporation, and upon the recordation of such certificate of withdrawal, the authority of the corporation to conduct affairs or do or transact business in this State shall cease.

Application for Withdrawal

(See Form 119)

Chapter 10

REVOCATION OF CERTIFICATE OF AUTHORITY

195 The certificate of authority of a foreign corporation to conduct affairs or do or transact business in this State may be revoked by the secretary of state when:

(1) The corporation has failed, after change of its principal office to file in the office of the secretary of state a statement of such change, or

(2) The corporation has failed to file in the office of the secretary of state any amendment to its articles of incorporation, or

(3) The corporation has failed to file in the office of the secretary of state any articles of merger, or

(4) a misrepresentation has been made of any material matter in any application, report, affidavit or other document submitted by such corporation pursuant to the provisions of this article.

196 No certificate of authority of a foreign corporation shall be revoked by the secretary of state unless:

(1) He shall have given the corporation not less than sixty days' notice thereof by registered or certified mail, return receipt requested, addressed to its principal office in this State, or if the corporation has no such principal office in this State, then to its principal office outside this State, and

(2) The corporation shall fail, prior to revocation, to file the required statement of change of principal office or shall fail to file any amendment to its articles of incorporation or shall fail to file any articles of merger or shall fail to correct any such misrepresentation.

197 Upon revoking any certificate of authority, the secretary of state shall issue an order of revocation in duplicate, one of which shall be filed in his office and the other shall be mailed by registered or certified mail, return receipt requested, to the corporation at its principal office in this State, or if the corporation has no such principal office in this State, then to its principal office outside this State, and a copy of the notice required by the provisions of subsection (b) of section sixty-two 31-1-62 of the Code of West Virginia shall be attached thereto.

198 Such corporation shall have thirty days from the date of receipt of such order of revocation to appeal the action of the secretary of state in accordance with the provisions of section sixty-eight [§31-1-68] of the Code of West Virginia, and if such appeal be not taken within such thirty-day period, then the order of the

secretary of state revoking the certificate of authority of such corporation shall be final and the authority of the corporation to conduct affairs or do or transact business in this State shall cease.

199 When said order of revocation becomes finally effective, whether upon no appeal being taken or being sustained upon appeal, it shall be recorded in the office of the clerk of the county commission of the county in which such corporation's original certificate of authority was recorded and such clerk shall record the same without charge or fee, and shall note on the margin of the record book in which such certificate of authority is engrossed the fact of the revocation of the certificate of authority of the corporation.

Chapter 11

CANCELLATION OF REDEEMABLE AND OTHER REAQUIRED SHARES AND REDUCTION OF STATED CAPITAL

CANCELLATION OF REDEEMABLE SHARES BY REDEMPTION OR PURCHASE

200 When redeemable shares of a corporation are redeemed or purchased by the corporation, the redemption or purchase shall effect a cancellation of such shares, and a statement of cancellation shall be filed as provided herein. Thereupon such shares shall be restored to the status of authorized but unissued shares, unless the articles of incorporation provide that such shares when redeemed or purchased shall not be reissued, in which case the filing of the statement of cancellation shall constitute an amendment to the articles of incorporation and shall reduce the number of shares of the class so cancelled which the corporation is authorized to issue by the number of shares so cancelled.

201 The statement of cancellation shall be executed in duplicate by the corporation by its president or a vice president and by its sec-

retary or an assistant secretary, and verified by one of the officers signing such statement, and shall set forth:

(1) The name of the corporation.

(2) The number of redeemable shares cancelled through redemption or purchase, itemized by classes and series.

(3) The aggregate number of issued shares, itemized by classes and series, after giving effect to such cancellation.

(4) The amount, expressed in dollars, of the stated capital of the corporation after giving effect to such cancellation.

(5) If the articles of incorporation provide that the cancelled shares shall not be reissued, the number of shares which the corporation will have authority to issue itemized by classes and series, after giving effect to such cancellation.

202 Duplicate originals of such statement shall be delivered to the secretary of state. If the secretary of state finds that such statement conforms to law, he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed." and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) return the other duplicate original to the corporation or its representative.

203 Upon the filing of such statement of cancellation, the stated capital of the corporation shall be deemed to be reduced by that part of the stated capital which was, at the time of such cancellation, represented by the shares so cancelled.

204 Nothing contained herein shall be construed to forbid a cancellation of shares or a reduction of stated capital in any other manner permitted by Article 1, Chapter 31 of the Code of West Virginia.

Statement of Cancellation

(See Form 120)

CANCELLATION OF OTHER REACQUIRED SHARES

205 A corporation may at any time, be resolution of its board of directors, cancel all or any part of the shares of the corporation of any class reacquired by it, other than redeemable shares redeemed or purchased, and in such event a statement of cancellation shall be filed as provided in this section.

206 The statement of cancellation shall be executed in duplicate by the corporation by its president or a vice president and by its secretary or an assistant secretary and verified by one of the officers signing such statement, and shall set forth:

(1) The name of the corporation.

(2) The number of reacquired shares cancelled by resolution duly adopted by the board of directors, itemized by classes and series, and the date of its adoption.

(3) The aggregate number of issued shares, itemized by classes and series, after giving effect to such cancellation.

(4) The amount, expressed in dollars, of the stated capital of the corporation after giving effect to such cancellation.

207 Duplicate originals of such statement shall be delivered to the secretary of state. If the secretary of state finds that such statement conforms to law, he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) return the other duplicate original to the corporation or its representative.

208 Upon the filing of such statement of cancellation, the stated capital of the corporation shall be deemed to be reduced by that part of the stated capital which was, at the time of such cancellation, represented by the shares so cancelled, and the shares so cancelled shall be restored to the status of authorized but unissued shares.

209 Nothing contained in this section shall be construed to forbid a

cancellation of shares or a reduction of stated capital in any other manner permitted by Article 1, Chapter 31 of the Code of West Virginia.

Statement of Cancellation

(See Form 121)

REDUCTION OF STATED CAPITAL WITHOUT AMENDMENT OF ARTICLES OR CANCELLATION OF SHARES

210 A reduction of the stated capital of a corporation, where such reduction is not accompanied by any action requiring an amendment of the articles of incorporation and not accompanied by a cancellation of shares, may be made in the following manner:

(1) The board of directors shall adopt a resolution setting forth the amount of the proposed reduction and the manner in which the reduction shall be effected, and directing that the question of such reduction be submitted to a vote at a meeting of shareholders, which may be either an annual or a special meeting.

(2) Written notice, stating that the purpose or one of the purposes of such meeting is to consider the question of reducing the stated capital of the corporation in the amount and manner proposed by the board of directors, shall be given to each shareholder of record entitled to vote thereon within the time and in the manner provided in this article for the giving of notice of meetings of shareholders.

(3) At such meeting a vote of the shareholders entitled to vote thereon shall be taken on the question of approving the proposed reduction of stated capital which shall require for its adoption the affirmative vote of the holders of a majority of the shares entitled to vote thereon.

211 When a reduction of the stated capital of a corporation has been approved as provided above, a statement shall be executed in duplicate by the corporation by its president or a vice president and by its secretary or an assistant secretary, and verified by one of the officers signing such statement, and shall set forth:

(1) The name of the corporation.

(2) A copy of the resolution of the shareholders approving such reduction, and the date of its adoption.

(3) The number of shares outstanding, and the number of shares entitled to vote thereon.

(4) The number of shares voted for and against such reduction, respectively.

(5) A statement of the manner in which such reduction is effected and a statement expressed in dollars, of the amount of stated capital of the corporation after giving effect to such reduction.

212 Duplicate originals of such statement shall be delivered to the secretary of state. If the secretary of state finds that such statement conforms to law, he shall, when all fees have been paid as prescribed by law, (i) endorse on each of such duplicate originals the word "Filed," and the month, day and year of the filing thereof; (ii) file one of such duplicate originals in his office; and (iii) return the other duplicate original to the corporation or its representative.

213 Upon the filing of such statement, the stated capital of the corporation shall be reduced as therein set forth.

214 No reduction of stated capital shall be made which would reduce the amount of the aggregate stated capital of the corporation to an amount equal to or less than the aggregate preferential amounts payable upon all issued shares having a preferential right in the assets of the corporation in the event of involuntary liquidation, plus the aggregate par value of all issued shares having a par value but no preferential rights in the assets of the corporation in the event of involuntary liquidation.

Statement of Reduction of Stated Capital

(See Form 122)

Chapter 12

SECRETARY OF STATE CONSTITUTED ATTORNEY IN FACT FOR ALL CORPORATIONS

215 The secretary of state is the attorney in fact for and on behalf of every corporation created by virtue of the laws of this state and every foreign corporation authorized to conduct affairs or do or transact business herein pursuant to the provisions of this article, with authority to accept service of notice and process on behalf of every such corporation and upon whom service of notice and process may be made in this state for and upon every such corporation. No act of such corporation appointing the secretary of state such attorney in fact shall be necessary. Immediately after being served with or accepting any such process or notice, of which process or notice two copies for each defendant shall be furnished the secretary of state with the original notice or process, together with a fee of two dollars, the secretary of state shall file in his office a copy of such process or notice, with a note thereon endorsed of the time of service, or acceptance, as the case may be, and transmit one copy of such process or notice by registered or certified mail, return receipt requested, to the person to whom notice and process shall be sent, whose name and address were last furnished to the state officer at the time authorized by statute to accept service of notice and process and upon whom notice and process may be served; and if no such person has been named, to the principal office of the corporation at the address last furnished to the state officer at the time authorized by statute to accept service of process and upon whom process may be served, as required by law. No process or notice shall be served on the secretary of state or accepted by him less than ten days before the return day thereof. Such corporation shall pay the annual fee prescribed by article twelve, chapter eleven of the Code of West Virginia for the services of the secretary of state as its attorney in fact.

216 Any foreign corporation which shall conduct affairs or do or transact business in this state without having been authorized so to do shall be conclusively presumed to have appointed the secretary of state as its attorney in fact with authority to accept service of notice and process on behalf of such corporation and upon whom service of notice and process may be made in this state for and upon every such corporation in any action or proceeding described in the next following paragraph. No act of such corporation appointing the secretary of state as such attorney in fact shall be necessary. Immediately after being served with or accepting any such process or notice, of which process or notice two copies for each defendant shall be furnished the secretary of state with the original notice or process together with a fee of two dollars, the secretary of state shall file in his office a copy of such process or notice, with a note thereon endorsed of the time of service or acceptance, as the case may be, and transmit one copy of such process or notice by registered or certified mail, return receipt requested, to such corporation at the address of its principal office, which address shall be stated in such process or notice. Such service or acceptance of such process or notice shall be sufficient if such return receipt shall be signed by an agent or employee of such corporation, or the registered or certified mail so sent by the secretary of state is refused by the addressee and the registered or certified mail is returned to the secretary of state or to his office, showing thereon the stamp of the United States postal service that delivery thereof has been refused, and such return receipt or registered or certified mail is appended to the original process or notice and filed therewith in the clerk's office of the court from which such process or notice was issued. No process or notice shall be served on the secretary of state or accepted by him less than ten days before the return date thereof. The court may order such continuances as may be reasonable to afford each defendant opportunity to defend the action or proceedings.

217 A foreign corporation not authorized to conduct affairs or do or transact business in this state shall nevertheless be deemed to be conducting affairs or doing or transacting business herein (a) if such corporation makes a contract to be performed, in whole or in part, by any party thereto, in this state, (b) if such corporation commits a tort in whole or in part in this state, or (c) if such corporation manufactures, sells, offers for sale or supplies any product in a defective condition and such product causes injury to any person or property within this state notwithstanding the fact that such corporation had no agents, servants or employees or contracts within this state at the time of said injury. The making of such contract, the committing of such tort or the manufacture or sale, offer of sale or supply of such defective product as hereinabove described shall be deemed to be the agreement of such corporation that any notice or process served upon, or accepted by, the secretary of state pursuant to the next preceding paragraph in any action or proceeding against such corporation arising from or growing out of, such contract, tort, or manufacture or sale, offer of sale or supply of such defective product shall be of the same legal force and validity as process duly served on such corporation in this state.

Chapter 13

APPOINTMENT OF PERSON TO WHOM NOTICE OF PROCESS MAY BE SENT BY THE SECRETARY OF STATE

218 A corporation may at any time appoint a person other than the corporation to whom notice or process served upon the secretary of state or service of which is accepted by the secretary of state may be sent, by filing with the secretary of state a statement setting forth:

(1) The name of the corporation and the state of its incorporation.

(2) The present address of its principal office.

(3) Express appointment of and the name and address of the person to whom notice or process shall be sent by the secretary of state.

(4) Express authority to the secretary of state to send to such a person at the address given, all notices and process served upon the secretary of state or service of which is accepted by the secretary of state.

(5) That such appointment was duly authorized by the board of directors of the corporation.

219 Such statement shall be signed by the president or a vice president or secretary or an assistant secretary, of the corporation, verified by the signer and delivered to the secretary of state, and upon receipt thereof shall be filed by the secretary of state in his office.

220 A corporation may at any time change the address of its principal office; or the name and address, or the address, of the person to whom shall be sent notice or process served upon, or service of which is accepted by, the secretary of state. Such change shall become effective as the name and address or address last furnished to the secretary of state only when such corporation has filed in the office of the secretary of state a statement setting forth:

(1) The name of the corporation.

(2) The state under whose laws it was incorporated.

(3) If the address of the principal office is changed, then the address of the former or present principal office and the address to which it is changed or to be changed.

(4) If the name and address or address only of the person to whom notice or process is to be sent is to be changed, then the name and address of such person to be used from and after the filing of the statement required by this section.

(5) That such change was duly authorized by the board of directors.

221 Such statement shall be signed by the president, vice president,

secretary or assistant secretary of the corporation and verified by him.

Appointment of Registered Agent

(See Form 123)

Chapter 14

ANNUAL REPORT

222 Each domestic corporation, and each foreign corporation authorized to conduct affairs or do or transact business within this state, shall file with the secretary of state and with the tax commissioner within the time prescribed an annual report setting forth:

(1) The name of the corporation and the state or country under the laws of which it is incorporated.

(2) The address of its principal office; and, if one has been appointed, the name and address of the person to whom shall be sent notice and process served upon or service of which is accepted by the secretary of state.

(3) A brief statement of the character of the affairs which the corporation is actually conducting, or the business it is doing or transacting, in this state.

(4) The names and respective addresses of the directors and officers of the corporation.

(5) In the case of a foreign corporation, the date of incorporation and the following additional information: (i) the date of the certificate of the secretary of state authorizing it to do business in this state, the name of its officer, if any, charged with the duty of making returns of its property for taxation; (ii) the number of shares of its authorized capital stock having a par value and the par value of each share, and the number of its issued and outstanding shares and the par value of each share; (iii) the number of shares of its authorized capital stock having no par value, the number of shares of such stock authorized to be issued and the

considerations fixed for the issue of each share of the same by its articles of incorporation or board of directors, and the number of shares thereof issued and outstanding; (iv) the value of the property owned and used by such corporation within this state, where situate, of what it consists, and the number of acres of land it holds in this state, and the value of its property owned and used without this state; and (v) the proportion of its capital stock which is represented by property owned and used in the state of West Virginia.

223 Such annual report shall be made on forms prescribed and furnished by the secretary of state, and the information therein contained shall be given as of the date of the execution of the report. It shall be executed and verified by the corporation by its president, a vice president, secretary or treasurer, or an assistant secretary or treasurer, or, if the corporation is in the hands of a receiver or trustee, it shall be executed on behalf of the corporation by such receiver or trustee.

224 Such annual report of a domestic or foreign corporation shall be delivered to the secretary of state and the tax commissioner in duplicate, between the first day of January and the thirty-first day of March of each year, except that the first annual report of a domestic or foreign corporation shall be filed between the first day of January and the thirty-first day of March of the year next succeeding the calendar year in which its certificate of incorporation or its certificate of authority, as the case may be, was issued by the secretary of state. Proof to the satisfaction of the secretary of state that prior to the thirty-first day of March such reports were deposited in the United States mail in sealed envelopes, properly addressed to the secretary of state and the tax commissioner, with postage prepaid, shall be deemed compliance with this requirement. If the secretary of state finds that such report conforms to the requirements of this article, he shall file the same. If he finds that it does not so conform, he shall promptly return the same to the corpo-

ration for any necessary corrections, which corrections shall be made and the corrected report be returned by the corporation to the secretary of state and tax commissioner within thirty days, and upon receipt of such corrected report the secretary of state shall file the same.

Annual Report

(See Form 124)

PENALTY

225 Each corporation, domestic or foreign, which fails or refuses to file its annual report or corrected annual report, if such corrected report is requested, for three successive years, shall be notified by registered or certified mail, return receipt requested, of its failure to file such annual reports. Such notice shall be mailed to the corporation as provided in section fifteen of this article.

226 Such notice also advise the corporation that its failure to file all of the annual reports within thirty days of receipt of the notice shall subject such corporation to an order of dissolution or an order revoking its certificate of authority, as the case may be. Such order shall also advise the corporation of its right to a hearing and shall set forth the date and time of the hearing, which hearing shall be held in the office of the secretary of state by the secretary of state or his designee. At such hearing, the corporation shall be afforded an opportunity to explain its reasons for failure to file the required reports.

227 If the corporation fails to file the required reports within such thirty day period or fails to appear at the hearing, as set by the secretary of state, or fails to explain to the satisfaction of the secretary of state its reason for not filing the reports, then the secretary of state shall issue an order dissolving the corporation or shall issue an order revoking its certificate of authority as the case may be.

Chapter 15

APPEALS

228 If the secretary of state shall fail to approve any articles of incorporation, amendment, merger, consolidation or dissolution, or shall fail to issue any certificate of authority to any foreign corporation seeking to conduct affairs or do or transact business in this State, or shall fail to issue any certificate of withdrawal to any foreign corporation, or shall revoke any such certificate of authority, or shall fail to permit the expiration of any corporation, or shall fail to approve any other document required by Article 1, Chapter 31 of the Code of West Virginia to be approved by the secretary of state before the same shall be filed in his office, he shall, within ten days after the delivery thereof to him, give written notice of his ruling, disapproval or decision to the person or corporation, domestic or foreign, delivering or desiring the same, specifying the reasons therefor. Such notice shall be given by registered or certified mail, return receipt requested, to the principal office of the corporation or to the address where such principal office is proposed to be situated.

229 Any person or corporation aggrieved by any such ruling, disapproval or decision may appeal to the circuit court of the county in which the principal office of such corporation is situated, or is proposed to be situated, or if such principal office is to be located outside this State, then such appeal will be to the circuit court of Kanawha county. Such appeal shall be taken within thirty days from the date of receipt of the notice of the ruling, disapproval or decision of the secretary of state by filing a petition for a writ of certiorari in the appropriate court, together with a copy of the notice of the secretary of state and such other matters as may be deemed appropriate.

Chapter 16

TAXES AND FEES

230 When application is made to the secretary of state for a certificate of incorporation, it shall be his duty to make the assessment and collect the license tax for the first year before issuing such certificate. If such certificate be issued after the last day of the third month of the license year, he shall assess one tenth of the amount of the annual tax for each month, or fractional part of a month, to ensue before the first day of the next license tax year; but in no case shall the amount assessed and collected be less than ten dollars in addition to the fee, if any, payable to the secretary of state as statutory attorney in fact. Thereafter, on or before the first day of the license tax year next following the date of the certificate of incorporation, and on or before the first day of each succeeding license tax year, the tax commissioner shall collect such tax for a full year together with the statutory attorney fee; except that if the certificate of incorporation be issued on or after the first day of the second month preceding the beginning of the license tax year, and before the first day of the ensuing license tax year, the secretary of state shall assess and collect the tax for the full year beginning on such first day of the license tax year in addition to the initial tax, together with the statutory attorney fee. The money so received by the secretary of state and the tax commissioner shall be paid by them into the state treasury. Any corporation authorized by its articles of incorporation to issue stock having no par value shall, within sixty days after its board of directors shall have authorized the issue of all or a portion of such stock under the provisions of article one, chapter thirty-one of the Code of West Virginia, make a report to the tax commissioner stating the number of shares of stock so authorized to be issued and the consideration for which such stock is authorized to be issued. Such report shall be verified

by the affidavit of the president, secretary or other executive officer of such corporation.

231 The payment of the tax and statutory attorney fee, shall be accompanied by a report on forms provided by the tax commissioner for the purpose, and shall be submitted in duplicate. The tax commissioner shall forward a copy of such report to the secretary of state, together with a list of all corporations which have paid such tax. Such report shall contain, in addition to such information as the tax commissioner deems appropriate, the name and address of the corporation, the date of incorporation, the place of its principal office and the names and post-office addresses of its president, secretary, and other officers.

ANNUAL FEE OF SECRETARY OF STATE AS ATTORNEY IN FACT

232 Every foreign corporation, and every domestic corporation whose principal place of business or chief works is located without the state, shall pay an annual fee of ten dollars for the services of the secretary of state as attorney in fact for such corporation, which fee shall be due and payable at the same time, collected by the same officers, and accounted for in the same way, as the annual license tax, payable to the secretary of state as statutory attorney in fact.

Chapter 17

RESERVATION AND REGISTRATION OF CORPORATE NAME

233 The exclusive right to the use of a corporate name may be reserved by:

(a) Any person intending to organize a corporation.

(b) Any domestic corporation intending to change its name.

(c) Any foreign corporation intending to make application for a certificate of authority to conduct affairs or do or transact business in this State.

(d) Any foreign corporation authorized to conduct affairs or do or transact business in this State and intending to change its name.

(e) Any person intending to organize a foreign corporation and intending to have such corporation make application for a certificate of authority to conduct affairs or do or transact business.

234 The reservation shall be made by filing with the secretary of state an application to reserve a specified corporate name, executed by the applicant. If the secretary of state finds that the name is available for corporate use, he shall reserve the name for the exclusive use of the applicant for a period of one hundred twenty days.

235 The right to the exclusive use of a specified corporate name so reserved may be transferred to any other person or corporation by filing in the office of the secretary of state a notice of such transfer, executed by the applicant for whom the name was reserved, and specifying the name and address of the transferee.

Application to Reserve Name

(See Forms 125 and 126)

REGISTERED NAME

236 Any corporation organized and existing under the laws of any state or territory of the United States may register its corporate name, provided its corporate name is not the same as, or deceptively similar to, the name of any domestic corporation existing under the laws of this State, or the name of any foreign corporation authorized to conduct affairs or do or transact business in this State, or any corporate name reserved or registered.

237 Such registration shall be made by:

(a) Filing with the secretary of state (1) an application for registration executed by the corporation by an officer thereof, setting forth the name of the corporation, the state of territory under the laws of which it is incorporated, the date of its incorporation, a statement that it is carrying on or doing business, and a brief statement of the business in which it is engaged, and (2) a certificate setting forth that such corporation is in good standing under the laws of the state or territory wherein it is organized, executed by the secretary of state of such state or territory or by such other official as may have custody of the records pertaining to corporations, and

(b) Paying to the secretary of state a registration fee in the amount of fifty cents for each month, or a fraction thereof, between the date of filing such application and June thirtieth of the fiscal year in which such application is filed.

238 Such registration shall be effective until the close of the fiscal year in which the application for registration is filed.

Application to register Name

(See Forms 127 and 128)

APPENDIX

TABLE

LICENSE TAXES ON DOMESTIC CORPORATIONS

Payable in advance to the Secretary of State at time charter is issued.

(Fiscal year begins July 1. Prorating begins with October, 1/10 off each month, Code 11-12-78, 79)

Total Authorized Capital Stock		Annual License Tax	If charter is issued during month of:								*Also pay full annual license tax, in advance, for next year.	
Over	Not Over		July, August, September pay full amount annual license tax	October pay 9/10 or	November pay 8/10 or	December pay 7/10 or	January pay 6/10 or	February pay 5/10 or	March pay 4/10 (minimum $10)	April pay 3/10 (minimum $10)	*May— pay 2/10 (minimum $10)	*June— pay 1/10 (minimum $10)
	$ 5,000.	$ 20.	$ 20.	$ 18.	$ 16.	$ 14.	$ 12.	$ 10.	$ 10.	$ 10.	$ 10.	$ 10.
$ 5,001.	10,000.	30.	30.	27.	24.	21.	18.	15.	12.	10.	10.	10.
10,001.	25,000.	40.	40.	36.	32.	28.	24.	20.	16.	12.	10.	10.
25,001.	50,000.	50.	50.	45.	40.	35.	30.	25.	20.	15.	10.	10.
50,001.	75,000.	80.	80.	72.	64.	56.	48.	40.	32.	24.	16.	10.
75,001.	100,000.	100.	100.	90.	80.	70.	60.	50.	40.	30.	20.	10.
100,001.	125,000.	110.	110.	99.	88.	77.	66.	55.	44.	33.	22.	11.
125,001.	150,000.	120.	120.	108.	96.	84.	72.	60.	48.	36.	24.	12.
150,001.	175,000.	140.	140.	126.	112.	98.	84.	70.	56.	42.	28.	14.
175,001.	200,000.	150.	150.	135.	120.	105.	90.	75.	60.	45.	30.	15.

If the authorized capital stock is more than $200,000, $180 plus an additional 20 cents for each $1,000, or fraction thereof, in excess of $200,000 up to $1,000,000.

If more than $1,000,000, $340 plus an additional 15 cents for each $1,000 or fraction thereof in excess of $1,000,000 up to $15,000,000.

TABLE — — ADDITIONAL LICENSE TAXES ON DOMESTIC CORPORATIONS

Total Authorized Capital Stock	July, August September	October Pay 9/10 or	November Pay 8/10 or	December Pay 7/10 or	January Pay 6/10 or	February Pay 5/10 or	March Pay 4/10 or	April Pay 3/10 or	*Also pay full annual license tax in advance, for next year. *May Pay 2/10 or	*June Pay 1/10 or
$ 250,000.	$ 190.	$ 171.	$ 152.	$ 133.	$ 114.	$ 95.	$ 76.	$ 57.	$ 38.	$ 19.
300,000.	200.	180.	160.	140.	120.	100.	80.	60.	40.	20.
350,000.	210.	189.	168.	147.	126.	105.	84.	63.	42.	21.
400,000.	220.	198.	176.	154.	132.	110.	88.	66.	44.	22.
500,000.	240.	216.	192.	168.	144.	120.	96.	72.	48.	24.
600,000.	260.	234.	208.	182.	156.	130.	104.	78.	52.	26.
700,000.	280.	252.	224.	196.	168.	140.	112.	84.	56.	28.
800,000.	300.	270.	240.	210.	180.	150.	120.	90.	60.	30.
900,000.	320.	288.	256.	224.	192.	160.	128.	96.	64.	32.
1,000,000.	340.	306.	272.	238.	204.	170.	136.	102.	68.	34.
2,000,000.	490.	441.	392.	343.	294.	245.	196.	147.	98.	49.
3,000,000.	640.	576.	512.	448.	384.	320.	256.	192.	128.	64.
4,000,000.	790.	711.	632.	553.	474.	395.	316.	237.	158.	79.
5,000,000.	940.	846.	752.	658.	564.	470.	376.	282.	188.	94.
6,000,000.	1,090.	981.	872.	763.	654.	545.	436.	327.	218.	109.
7,000,000.	1,240.	1,116.	992.	868.	744.	620.	496.	372.	248.	124.
8,000,000.	1,390.	1,251.	1,112.	973.	834.	695.	556.	417.	278.	139.
9,000,000.	1,540.	1,386.	1,232.	1,078.	924.	770.	616.	462.	308.	154.
10,000,000.	1,690.	1,521.	1,352.	1,183.	1,014.	845.	676.	507.	338.	169.
If more than $15,000,000.	2,500.	(Maximum	license tax)							

For the purpose of figuring tax, for incorporating, no-par stock is presumed to be worth $25 per share. **Do Not Show Cash Value When Shares of Stock Are of No Par. (Code 11-12-78)**

THE CHARTER FEE OF $10 IS TO BE ADDED TO THE LICENSE TAX.

ARTICLES OF INCORPORATION

OF

____

The undersigned, acting as incorporator(s) of a corporation under Section 27, Article 1, Chapter 31 of the Code of West Virginia adopt(s) the following Articles of Incorporation for such corporation, FILED IN DUPLICATE:

I. The undersigned agree to become a corporation by the

name of (1)

(1) The name of the corporation shall contain one of the words "association," "company," "corporation," "club," "incorporated," "society," "union," or "syndicate," or one of the abbreviations "co." or "inc."; but no name shall be assumed already in use by another existing corporation of this State, or by a foreign corporation lawfully doing business in this State, or so similar thereto, in the opinion of the Secretary of State, as to lead to confusion.

II. The address of the principal office of said corporation will be located at ______________________ street, in county of ______________ and State of ____________ ______________________ ZIP ____________.

IF principal office or place of business of said corporation is NOT located in the State of West Virginia, give address of exact location.

____

______________________________ ZIP ____________.

III. The purpose or purposes for which this corporation is formed are as follows:

(Please type double space. If not sufficient room to cover this point, add one or more sheets of paper of this size.)

IV. Provisions granting pr(e)emptive rights are: Note 3

V. Provisions for the regulation of the internal affairs of the corporation are: Note 4

VI. The amount of the total authorized capital stock of said corporation shall be ______________________ dollars, which shall be divided into ________________ shares of the par value of ______________________ dollars each. Note 2

NOTE: In the case of a corporation NOT organized for profit and not authorized to issue capital stock, a statement to that effect shall be set forth.

VII. The full names and addresses of the incorporator(s), including street and street numbers, if any, and the city, town or village, including ZIP number, and if a stock corporation, the number of shares subscribed by each.

NAME	ADDRESS	NO. OF SHARES

VIII. The existence of this corporation is to be perpetual.

IX. The address of the initial registered office of the corporation is ______________________________

and the name of its initial registered agent at such address is

____.

X. The number of directors constituting the initial board of directors of the corporation is __________, and the names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and shall qualify are:

NAME	ADDRESS

I/WE, THE UNDERSIGNED, for the purpose of forming a Corporation under the laws of the State of West Virginia, do make and file this ARTICLES OF INCORPORATION, and we have accordingly hereunto set out respective hands this ________ day of ____________, 19____.

All the incorporators must sign below, signatures being the same as shown in Article VII.

Articles of Incorporation prepared by:
(Name and Address)

____

STATE OF ____________________)
) SS:
COUNTY OF ____________________)

I, ______________________________, a Notary Public,

in and for the County and State aforesaid, hereby certify that

(Names of all incorporators as shown in Article VII and signatures of same must be inserted in this space by official taking acknowledgments.) Names and signatures must appear alike.

whose names are signed to the foregoing Articles, bearing date

on the ____________ day of ____________________, 19 ____,

this day personally appeared before me in my said county and

severally acknowledged their signatures to the same.

Given under my hand and the official seal this ______ day

of ____________________, 19 ______.

____
Notary Public

(NOTARIAL SEAL)

My Commission expires ______________________________.

Notes: 1. One or more persons or domestic or foreign corporations may be the incorporator or incorporators.

2. If the authorized shares are to consist of one class only, insert a statement of the par value of such shares or a statement that all of such shares are to be without par value. If the authorized shares are to be divided into classes, insert a statement of the number of shares of each class, a statement of the par value of the shares of each class or that such shares are to be without par value, and a statement of the preferences, limitations and relative rights in respect of the shares of each class. If the authorized shares of any preferred or special class are to be issued in series, insert a statement of the designation of each series, a statement of the variations in the relative rights and preferences as between series insofar as the same are to be fixed in the articles of incorporation, and a statement of any authority to be vested in the board of directors to establish series and fix and determine the variations in the relative rights and preferences as between series.

3. If preemptive rights are not to be granted, omit this article or insert "None."

4. If no provisions for the regulation of the internal affairs of the corporation are to be set forth, omit this article or insert "None."

5. Corporate incorporators should sign by a duly authorized officer.

6. This Articles of Incorporation must be filed in DUPLICATE.

Filing fee: $5.00
License tax: ________

ARTICLES OF AMENDMENT
to
ARTICLES OF INCORPORATION
of

____

Pursuant to the provisions of Section 31, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is ______________

____

SECOND: The following Amendments of the Articles of Incorporation were adopted by the shareholders (Note 1) of the corporation on ______________, 19 _____, in the manner prescribed by Sections 107 and 147, Article 1, Chapter 31.

(Please type double space. If not sufficient room here to cover this point, add one or more sheets of this size.)

THIRD: The number of shares of the corporation outstanding at the time of such adoption was ________; and the number of shares entitled to vote thereon was ___________.

FOURTH: The designation and number of outstanding shares of each class entitled to vote thereon as a class were as follows:

Class	Number of Shares

(Note 2)

FIFTH: The number of shares voted for such amendment was _______; and the number of shares voted against such amendment was _______.

(Note 2)

SIXTH: The number of shares of each class entitled to vote thereon as a class voted for and against such amendment, respectively, was:

Class	Number of Shares Voted	
	For	Against

(Note 2)

SEVENTH: The manner in which any exchange, reclassification, or cancellation of issued shares provided for in the amendment shall be effected is as follows:

(Note 3)

EIGHTH: The manner in which such amendment effects a change in the amount of stated capital, and the amount of stated capital as changed by such amendment, are as follows:

(Note 2)

Dated ______________, 19 ____.

______________________ (Note 4)

By ______________________
Its ________ President

and ______________________
Its ________ Secretary

(Note 5)

STATE OF ______________

COUNTY OF ______________ SS

I, ______________________, a notary public, do hereby certify that on this __________ day of ______________, 19 ____, personally appeared before me ______________________, who, being by me first duly sworn, declared that he is the ______________ of ____, that he signed the foregoing document as ______________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL)

Notes:
1. Change to "board of directors" if no shares have been issued.
2. If inapplicable, omit.
3. This article may be omitted if the subject matter is set forth in the amendment or if it is inapplicable.
4. Exact corporate name of corporation adopting the Articles of Amendment.
5. Signatures and titles of officers signing for the corporation.
6. This articles of amendment to the articles of incorporation must be filed in duplicate.

Filing fee: $10.00
License tax: ____________

RESTATED ARTICLES OF INCORPORATION
of

____

Pursuant to the provisions of Section 33, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation, pursuant to a resolution duly adopted by the board of directors, hereby adopts the following Restated Articles of Incorporation:

(Insert all of the operative provisions of the articles of incorporation as restated)

The foregoing restated articles of incorporation correctly set forth without change the corresponding provisions of the articles of incorporation as heretofore amended, and supersede the original articles of incorporation and all amendments thereto.

Dated ______________________, 19 _______.

__________________________(Note 1)

By: ______________________
Its __________President

and ______________________
Its __________Secretary

STATE OF ________________)
COUNTY OF _______________) ss:

I, ____________________________, a Notary Public, do hereby certify that on this _______ day of ________________, 19 _____, personally appeared before me ____________________, who, being by me first duly sworn, declared that he is the ____________

______________________________ of ______________________________

____

that he signed the foregoing document as ______________________________

of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL) **My Commission expires:** ____________________

Notes: 1. Exact corporate name of corporation adopting the Restated Articles of Incorporation.
2. Signatures and titles of officers signing for the corporation.
3. This restated articles of incorporation must be filed in duplicate.

Filing fee: $10.00
License Tax: ______

ARTICLES OF MERGER
OF DOMESTIC CORPORATIONS
INTO

____

Pursuant to the provisions of Section 36, Article 1, Chapter 31 of the Code of West Virginia, 1931, as amended, the undersigned corporations adopt the following Articles of Merger for the purpose of merging them into one of such corporations:

FIRST: The following Plan of Merger was approved by the shareholders of each of the undersigned corporations in the manner prescribed by Section 117, Article 1, Chapter 31 of the Code of West Virginia, 1931, as amended:

(Insert Plan of Merger)

SECOND: As to each of the undersigned corporations, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on such Plan, are as follows:

		Entitled to Vote as a Class	
Name of Corporation	Number of Shares Outstanding	Designation of Class	Number of Shares

THIRD: As to each of the undersigned corporations, the total number of shares voted for and against such Plan, respectively, and, as to each class entitled to vote thereon as a class, the number of shares of such class voted for and against such Plan, respectively, are as follows:

	Number of Shares				
			Entitled to Vote as a Class		
Name of Corporation	Total Voted For	Total Voted Against	Class	Voted For	Voted Against

Dated ________________, 19 _____.

______________________________ (Note 1

By ______________________________
Its ______________ President
(Note 2

and ______________________________
Its ______________ Secretary

______________________________ (Note 1

By ______________________________
Its ______________ President
(Note 2

and ______________________________
Its ______________ Secretary

STATE OF ________________)
) ss:
COUNTY OF _______________)

I, ___________________________, a Notary Public, do hereby certify that on this ________ day of ________________________, 19 _____, personally appeared before me ______________________, who, being by me first duly sworn, declared that he is the ________________________ of _____________________________________, that he signed the foregoing document as _____________________ of the corporation, and that the statements therein contained are true.

(NOTARIAL SEAL) ________________________________
Notary Public

My Commission expires: ________________________.

DOCUMENT MUST BE VERIFIED BY ONE OF THE OFFICERS OF EACH CORPORATION SIGNING SUCH ARTICLES.

(Insert verification)

Notes:
1. Exact corporate names of respective corporations executing the Articles.
2. Signatures and titles of officers signing for the respective corporations.
3. This articles of merger of domestic corporations must be filed in DUPLICATE.

Filing fee: $ 10.00

ARTICLES OF MERGER
OF DOMESTIC AND FOREIGN CORPORATIONS
INTO

____

Pursuant to the provisions of Section 38, Article 1, Chapter 31 of the Code of West Virginia, the undersigned domestic and foreign corporations adopt the following Articles of Merger for the purpose of merging them into one of such corporations:

The names of the undersigned corporations and the States under the laws of which they are respectively organized are:

Name of Corporation	State

The laws of the State under which such foreign corporation is organized permit such a merger.

The name of the surviving corporation is ____________________ ____, and it is to be governed by the laws of the State of ________________.

The following Plan of Merger was approved by the shareholders of the undersigned domestic corporation in the manner prescribed by Section 117, Article 1, Chapter 31 of the Code of West Virginia, and was approved by the undersigned foreign corporation in the manner prescribed by the laws of the State under which it is organized:

(Insert Plan of Merger)

As to each of the undersigned corporations, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on such Plan, are as follows:

Name of Corporation	Number of Shares Outstanding	Entitled to Vote as a Class: Designation of Class	Entitled to Vote as a Class: Number of Shares

As to each of the undersigned corporations, the total number of shares voted for and against such Plan, respectively, and, as to each class entitled to vote thereon as a class, the number of shares of such class voted for and against such Plan, respectively, are as follows:

	Number of Shares				
			Entitled to Vote as a Class		
Name of Corporation	Total Voted For	Total Voted Against	Class	Voted For	Voted Against

If the surviving corporation is to be governed by the laws of any other state, such surviving corporation hereby: (a) agrees that it may be served with process in the State of West Virginia in any proceeding for the enforcement of any obligation of the undersigned domestic corporation and in any proceeding for the enforcement of the rights of a dissenting shareholder of such domestic corporation against the surviving corporation; (b) irrevocably appoints the Secretary of State of West Virginia as its agent to accept service of process in any such proceeding; and (c) agrees that it will promptly pay to the dissenting shareholders of such domestic corporation the amount, if any, to which they shall be entitled under the provisions of Section 123, Article 1, Chapter 31 of the Code of West Virginia with respect to the rights of dissenting shareholders.

Dated ________________, 19 ______.

____

By ______________________________
Its ________________ President

and ______________________________
Its ________________ Secretary

____

By ______________________________
Its ________________ President

and ______________________________
Its ________________ Secretary

STATE OF ________________
SS
COUNTY OF ________________

I, ______________________________, a notary public, do hereby certify that on this ________ day of ________________ 19 ______, personally appeared before me ______________________________, who, being by me first duly sworn, declared that he is the ________ ________________ of ______________________________ ______________________________, that he signed the foregoing document as ______________________

of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL)
My Commission expires: ______________________.

DOCUMENT MUST BE VERIFIED BY ONE OF THE OFFICERS OF EACH CORPORATION SIGNING SUCH ARTICLES.

(Insert verification)

Notes:
1. Exact corporate names of respective corporation executing the Articles of Merger.
2. Signatures and titles of officers signing for the respective corporations.
3. Articles to be filed in DUPLICATE.

Filing fee: $10.00

ARTICLES OF MERGER
OF DOMESTIC SUBSIDIARY CORPORATION
INTO
DOMESTIC PARENT CORPORATION

Pursuant to the provisions of Section 119, Article 1, Chapter 31 of the Code of West Virginia, 1931, as amended, the undersigned corporation adopts the following Articles of Merger for the purpose of merging a subsidiary corporation into the undersigned as the surviving corporation:

The following Plan of Merger was approved by the Board of Directors of the undersigned, as the surviving corporation, in the manner prescribed by Section 117, Article 1, Chapter 31 of the Code of West Virginia, 1931, as amended:

(Insert Plan of Merger)

The number of outstanding shares of each class of the subsidiary corporation and the number of such shares of each class owned by the surviving corporation are as follows:

Name of Corporation (Subsidiary)	Number of Shares Outstanding	Designation of Class	Number of Shares Owned by Surviving Corporation

A copy of the Plan of Merger set forth above was mailed ______________ to each shareholder of the subsidiary corporation.

Dated ______________, 19 _____.

____

By: ______________________________
Its ____________ President

and

____
Its ____________ Secretary

STATE OF _______________)
) ss:
COUNTY OF _______________)

I, ______________________________, a Notary Public, do hereby certify that on this ________ day of _______________, 19 _______, personally appeared before me __________________, who, being by me first duly sworn, declared that he is the _________________________ of ______________________________, that he signed the foregoing document as __________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL)

My Commission expires: _________________________.

DOCUMENT MUST BE VERIFIED BY <u>ONE</u> OF THE OFFICERS OF <u>EACH</u> CORPORATION SIGNING SUCH ARTICLES.

Notes:
1. Insert date plan mailed to each shareholder of subsidiary and record date for mailing. If all shareholders waived such mailing, insert statement to this effect and date of waiver.
2. Exact name of parent corporation executing Articles of Merger.
3. Signatures and titles of officers signing for the corporation.
4. Articles to be filed in DUPLICATE.

Filing fee: $10.00

ARTICLES OF MERGER
OF DOMESTIC SUBSIDIARY CORPORATION
INTO
FOREIGN PARENT CORPORATION

Pursuant to the provisions of Section 38, Article 1, Chapter 31 of the Code of West Virginia, 1931, as amended, the undersigned corporation adopts the following Articles of Merger for the purpose of merging a subsidiary corporation into the undersigned as the surviving corporation:

The undersigned foreign corporation is incorporated under the laws of ______________________________ and the laws of such jurisdiction permit such a merger.

The following Plan of Merger was adopted by the undersigned corporation in the manner prescribed by the laws of the jurisdiction under which it is organized.

(Insert Plan of Merger)

The number of outstanding shares of each class of the subsidiary corporation and the number of such shares of each class owned by the surviving corporation are as follows:

Name of Subsidiary	Number of Shares Outstanding	Designation of Class	Number of Shares Owned by Surviving Corporation

Dated ________________, 19 ______.

____

By ______________________________
Its ____________ President

and ______________________________
Its ____________ Secretary

STATE OF ________________
SS
COUNTY OF ________________

I, ______________________________, a notary public, do hereby certify that on this ________ day of ________________, 19 ______, personally appeared before me ________________, who, being by me first duly sworn, declared that he is the ________ ________________ of ________________ ______________________________, that he signed the foregoing document as ________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL)

My Commission expires: ______________.

STATE OF ______________________

COUNTY OF ______________________ SS

I, ______________________________, a notary public, do hereby certify that on this __________ day of ____________________, 19 ______, personally appeared before me ______________________________, who, being by me first duly sworn, declared that he is the __________ ______________________________ of ______________________________ ____, that he signed the foregoing document as ______________________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL)
My Commission expires: ____________________.

DOCUMENT MUST BE VERIFIED BY ONE OF THE OFFICERS OF EACH CORPORATION SIGNING SUCH ARTICLES.

Notes:
1. Insert date plan mailed to each shareholder of subsidiary and record date for mailing. If all shareholders waived such mailing, insert statement to this effect and date of waiver.
2. Exact name of parent corporation executing Articles of Merger.
3. Signatures and titles of officers signing for the corporation.
4. Articles to be filed in DUPLICATE.

Filing Fee: $ 10.00

ARTICLES OF MERGER
OF FOREIGN SUBSIDIARY CORPORATION
INTO
DOMESTIC PARENT CORPORATION

Pursuant to the provisions of Section 38, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation adopts the following Articles of Merger for the purpose of merging a subsidiary corporation into the undersigned as the surviving corporation:

The subsidiary corporation to be merged into the undersigned parent corporation is incorporated under the laws of ______________ ______________________________, and the laws of such jurisdiction permit such a merger.

The following Plan of Merger was approved by the board of directors of the undersigned, as the surviving corporation, in the manner prescribed by Section 34, Article 1, Chapter 31 of the Code of West Virginia, and was authorized and approved in the manner prescribed by the laws of ______________________________________, the jurisdiction under which the subsidiary corporation is organized:

(Insert Plan of Merger)

The number of outstanding shares of each class of the subsidiary corporation and the number of such shares of each class owned by the surviving corporation are as follows:

Name of Subsidiary	Number of Shares Outstanding	Designation of Class	Number of Shares Owned by Surviving Corporation

A copy of the Plan of Merger set forth above was mailed on ______________________ to each shareholder of the subsidiary corporation.

The undersigned corporation hereby: (a) agrees that it may be served with process in the State of West Virginia in any proceeding for the enforcement of the rights of a dissenting shareholder of the above-mentioned subsidiary corporation against the surviving corporation; (b) irrevocably appoints the Secretary of State of the State of West Virginia as its agent to accept service of process in any such proceeding; and (c) agrees that it will promptly pay to the dissenting shareholders of such domestic corporation the amount, if any, to which they shall be entitled under Section 123, Article 1, Chapter 31 of the Code of West Virginia with respect to the rights of dissenting shareholders.

Dated ______________, 19 ____.

____

By ______________________________
Its ____________ President

and ______________________________
Its ____________ Secretary

DOCUMENT MUST BE VERIFIED BY ONE OF THE OFFICERS OF EACH CORPORATION SIGNING SUCH ARTICLES.

Notes:

1. Exact name of parent corporation executing Articles of Merger.
2. Signatures and titles of officers signing for the corporation.
3. Articles to be filed in DUPLICATE.

Filing fee: $10.00
License Tax: ______

ARTICLES OF CONSOLIDATION
OF DOMESTIC CORPORATION(S)
INTO

____

Pursuant to the provisions of Section 36, Article 1, Chapter 31 of the Code of West Virginia, 1931, as amended, the undersigned corporations adopt the following Articles of Consolidation for the purpose of consolidating them into a new corporation:

FIRST: The following Plan of Consolidation was approved by the shareholders of each of the undersigned corporations in the manner prescribed by Section 117, Article 1, Chapter 31 of the Code of West Virginia, 1931, as amended:

(Insert Plan of Consolidation)

SECOND: As to each of the undersigned corporations, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on such Plan, are as follows:

		Entitled to Vote as a Class	
Name of Corporation	Number of Shares Outstanding	Designation of Class	Number of Shares

THIRD: As to each of the undersigned corporations, the total number of shares voted for and against such Plan, respectively, and, as to each class entitled to vote thereon as a class, the number of shares of such class voted for and against such Plan, respectively, are as follows:

	Number of Shares				
			Entitled to Vote as a Class		
Name of Corporation	Total Voted For	Total Voted Against	Class	Voted For	Voted Against

Dated ______________________, 19____.

______________________ (Note 1)

By ______________________
Its __________ President

and ______________________
Its __________ Secretary

(Note 2)

______________________ (Note 1)

By ____________________
Its ________ President

(Note 2)

and ____________________
Its ________ Secretary

STATE __________________
SS
COUNTY __________________

I, ______________________________, a notary public, do hereby certify that on this ________ day of ________________ 19 ____, personally appeared before me ____________________, who, being by me first duly sworn, declared that he is the ________ ____________________ of ____________________________

____

that he signed the foregoing document as ____________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL)

My Commission expires: ____________________.

DOCUMENT MUST BE VERIFIED BY <u>ONE</u> OF THE OFFICERS OF EACH CORPORATION SIGNING SUCH ARTICLES.

(Insert verification)

Notes:

1. **Exact corporate name of corporations adopting Articles of Consolidation**
2. **Signatures and titles of officers signing for the corporations**
3. **Articles of Consolidation must be filed in DUPLICATE**

Filing Fee: $ 10.00

ARTICLES OF CONSOLIDATION
OF DOMESTIC AND FOREIGN CORPORATIONS
INTO

____

Pursuant to the provisions of Section 38, Article 1, Chapter 31 of the Code of West Virginia, the undersigned domestic and foreign corporations adopt the following Articles of Consolidation for the purpose of consolidating them into a new corporation:

The names of the undersigned corporations and the States under the laws of which they are respectively organized are:

Name of Corporation	State

The laws of the State under which such foreign corporation is organized permit such consolidation:

The name of the new corporation is ______________________________ ______________________________, and it is to be governed by the laws of the State of ____________________.

The following Plan of Consolidation was approved by the shareholders of the undersigned domestic corporation in the manner prescribed by Section 117, Article 1, Chapter 31 of the Code of West Virginia, and was approved by the undersigned foreign corporation in the manner prescribed by the laws of the State under which it is organized:

(Insert Plan of Consolidation)

As to each of the undersigned corporations, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on such Plan, are as follows:

Name of Corporation	Number of Shares Outstanding	Entitled to Vote as a Class: Designation of Class	Entitled to Vote as a Class: Number of Shares

As to each of the undersigned corporations, the total number of shares voted for and against such Plan, respectively, and, as to each class entitled to vote thereon as a class, the number of shares of such class voted for and against such Plan, respectively, are as follows:

	Number of Shares				
			Entitled to Vote as a Class		
Name of Corporation	Total Voted For	Total Voted Against	Class	Voted For	Voted Against

If the new corporation is to be governed by the laws of any other state, such new corporation hereby: (a) agrees that it may be served with process in the State of West Virginia in any proceeding for the enforcement of any obligation of the undersigned domestic corporation and in any proceeding for the enforcement of the rights of a dissenting shareholder of such domestic corporation against the new corporation; (b) irrevocably appoints the Secretary of State of West Virginia as its agent to accept service of process in any such proceeding; and (c) agrees that it will promptly pay to the dissenting shareholders of such domestic corporation the amount, if any, to which they shall be entitled under the provisions of Section 123, Article 1, Chapter 31 of the Code of West Virginia with respect to the rights of dissenting shareholders.

Dated ____________________, 19 ______.

____

By ____________________________________
Its ________________ President

and ___________________________________
Its ________________ Secretary

____

By ____________________________________
Its ________________ President

and ___________________________________
Its ________________ Secretary

STATE OF ________________ } SS
COUNTY OF ________________

I, ______________________________, a notary public, do hereby certify that on this ________ day of ____________________, 19 _____, personally appeared before me ____________________, who, being by me first duly sworn, declared that he is the __________ ____________________ of ______________________________ ______________________________, that he signed the foregoing document as ____________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL) My Commission expires: ____________________

DOCUMENT MUST BE VERIFIED BY ONE OF THE OFFICERS OF EACH CORPORATION SIGNING SUCH ARTICLES.

(Insert verification)

Notes:
1. Exact corporate names of respective corporations executing the Articles of Merger.
2. Signatures and titles of officers signing for the respective corporations.
3. Articles to be filed in DUPLICATE.

Certificate fee: $5.00

ARTICLES OF DISSOLUTION
BY INCORPORATOR(S)
OF

____

Pursuant to the provisions of Section 124, Article 1, Chapter 31 of the Code of West Virginia, the undersigned of the corporation hereinafter named, adopt the following Articles of Dissolution:

The name of the corporation is ______________________________

____

The date of issuance of its certificate of incorporation was

____

None of its shares has been issued.

The corporation has not commenced business.

The amount, if any, actually paid in on subscriptions for its shares, less any part thereof disposed of for necessary expenses, has been returned to those entitled thereto.

No debts of the corporation remain unpaid.

The sole incorporator or a majority of the incorporators elects that the corporation be dissolved, **voluntarily.**

Dated ______________________, 19____.

____

____

____

____

____
Incorporator(s) (Note 1)

STATE OF ______________________ SS

COUNTY OF ____________________

I, ______________________________, a notary public, do hereby certify that on this ________ day of ______________, 19____, personally appeared before me, ______________________, ______________________, ______________________ and ______________________, who being by me first duly sworn, severally declared that they are the persons who signed the foregoing document as incorporators, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL)

My Commission expires: ____________________.

Note: 1. The sole incorporator or, if more than one, a majority, must execute and verify these Articles.
2. These Articles of Dissolution must be filed in duplicate.

STATEMENT OF INTENT TO DISSOLVE

____

BY WRITTEN CONSENT OF SHAREHOLDERS

To the Secretary of State
of the State of West Virginia:

Pursuant to the provisions of Section 125, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation submits the following statement of intent to dissolve the corporation upon written consent of all of its shareholders:

The name of the corporation is ______________________________
____

The names and respective addresses of its officers are:

Name	Office	Address

The names and respective addresses of its directors are:

Name	Address

The following written consent to dissolution of the corporation has been signed by all of the shareholders of the corporation, or signed in their names by their respective attorneys thereunto duly authorized:

(Insert copy of Consent)

Dated ________________, 19 ______.

______________________________ (Note 1)

By: ______________________________ (Note 2)
Its ____ President

and

____
Its ____ Secretary

STATE OF ________________)
) ss:
COUNTY OF ________________)

I, ______________________________, a Notary Public, do hereby certify that on this ________ day of ____________________, 19 ___, personally appeared before me ______________________________, who, being by me first duly sworn, declared that he/she is the ____________________ of ______________________________, that he/she signed the foregoing document as ________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL)

My Commission expires: ____________________.

Notes:
1. Exact corporate name of corporation making the statement.
2. Signatures and titles of officers signing for the corporation.
3. This statement of intent to dissolve must be filed in DUPLICATE.

STATEMENT OF INTENT TO DISSOLVE

____

BY ACT OF THE CORPORATION

To the Secretary of State

of the State of West Virginia:

Pursuant to the provisions of Section 126, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation submits the following statement of intent to dissolve the corporation by act of the corporation.

The name of the corporation is ______________________________

____

The names and respective addresses of its officers are:

Name	Office	Address
________	________	________
________	________	________
________	________	________
________	________	________

The names and respective addresses of its directors are:

Name	Address
________	________
________	________
________	________

The following resolution to dissolve the corporation was adopted by the shareholders of the corporation on ____________________, 19______:

(Insert copy of Resolution)

STATEMENT OF INTENT

The number of shares of the corporation outstanding at the time of such adoption was ______________________;
and the number of shares entitled to vote thereon was:

Class	Number of Shares Voted For	Number of Shares Voted Against

(Note 1)

Dated ____________, 19 ____

______________________________ (Note 2)

By ______________________________
Its ____________ President

(Note 3)

and ______________________________
Its ____________ Secretary

STATE OF ________________
SS
COUNTY OF ________________

I, ______________________________, a notary public, do hereby certify that on this ________ day of ____________________, 19 ____, personally appeared before me ____________________, who, being by me first duly sworn, declared that he is the ________ ____________________ of ______________________________ ______________________________, that he signed the foregoing document as ____________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL) My Commission expires: ________________

Notes:
1. If inapplicable, insert "None".
2. Exact corporate name of corporation making the statement.
3. Signatures and titles of officers signing for the corporation.
4. This statement of intent to dissolve must be filed in duplicate.

Filing fee: $ 5.00

ARTICLES OF DISSOLUTION
OF

____

Pursuant to the provisions of Section 39, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation adopts the following Articles of Dissolution for the purpose of dissolving the corporation:

The name of the corporation is ______________________________
____

A statement of intent to dissolve the corporation was filed by the Secretary of State of West Virginia on ______________________, 19 _____, pursuant to the provisions of Section 127, Article 1, Chapter 31 of the Code of West Virginia.

All debts, obligations and liabilities of the corporation have been paid and discharged, or adequate provision has been made therefor.

All remaining property and assets of the corporation have been distributed among its shareholders, in accordance with their respective rights and interests.

There are no suits pending against the corporation in any court in respect of which adequate provision has not been made for the satisfaction of any judgment, order or decree which may be entered against it.

Dated ____________________, 19 _____.

______________________________ (Note 1)

By ______________________________
Its ____________ President

(Note 2)

and ______________________________
Its ____________ Secretary

STATE OF ______________

COUNTY OF ______________ SS

I, ______________________________, a notary public, do hereby certify that on this ________ day of ______________________, 19 _____, personally appeared before me ______________________________, who, being by me first duly sworn, declared that he is the _______ ______________________________ of ______________________________ ______________________________, that he signed the foregoing document as ______________________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL) **My Commission expires:** ______________________

Notes: 1. Exact corporate name of corporation making the statement.
2. Signatures and titles of officers signing for the corporation.
3. These articles of dissolution must be filed in duplicate.

Filing fee: $ 1.00

STATEMENT OF REVOCATION
OF
VOLUNTARY DISSOLUTION PROCEEDINGS
OF

____

BY WRITTEN CONSENT OF THE SHAREHOLDERS

To the Secretary of State
of the State of West Virginia:

Pursuant to the provisions of Section 130, Article 1, Chapter 31, of the Code of West Virginia, the undersigned corporation submits the following statement of revocation of voluntary dissolution proceedings heretofore taken upon the written consent of all of its shareholders:

The name of the corporation is ______________________________
____

The names and respective addresses of its officers are:

Name	Office	Address

The names and respective addresses of its directors are:

Name	Address

The following written consent signed by all of the shareholders of the corporation revoking its voluntary dissolution proceedings has been signed by all of the shareholders of the corporation, or signed in their names by their respective attorneys thereunto duly authorized:

(Insert copy of Consent)

Dated ______________________, 19______.

______________________ (Note 1)

By______________________
Its __________ President

(Note 2)

and______________________
Its __________ Secretary

STATE OF ____________________
SS
COUNTY OF ____________________

I, ______________________________, a notary public, do hereby certify that on this ________ day of ______________, 19 _____, personally appeared before me ______________________, who, being by me first duly sworn, declared that he is the _____ ______________________ of ______________________ ____, that he signed the foregoing document as ______________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL) **My Commission expires:** ______________________

Notes:
1. Exact corporate name of corporation making the statement.
2. Sitnatures and titles of officers signing for the corporation.
3. This statement of revocation must be filed in duplicate.

Filing fee: $ 1.00

STATEMENT OF REVOCATION
OF
VOLUNTARY DISSOLUTION PROCEEDINGS
OF

____

BY ACT OF THE CORPORATION

To the Secretary of State
of the State of West Virginia:

Pursuant to the provisions of Section 131, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation submits the following statement of revocation of voluntary dissolution proceedings heretofore taken by act of the corporation:

The name of the corporation is ______________________________

____

The names and respective addresses of its officers are:

Name	Office	Address

The names and respective addresses of its directors are:

Name	Address

The resolution adopted by the shareholders of the corporation revoking its voluntary dissolution proceedings is as follows:

(Insert copy of Resolution)

The number of shares of the corporation outstanding at the time of such adoption was ______________________.

The number of shares voted for such resolution was __________; and the number of shares voted against such resolution was ________.

Dated __________________________, 19______.

_________________________ (Note 1)

By ____________________
Its President

(Note 2)

and ____________________
Its ______ Secretary

STATE OF ____________________
SS
COUNTY OF ____________________

I, ______________________________, a notary public, do hereby certify that on this ______ day of ____________________, 19 _____, personally appeared before me ____________________, who, being by me first duly sworn, declared that he is the ______ ____________________ of ____________________ ______________________________, that he signed the foregoing document as ____________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL) **My Commission expires:** ____________________

Notes:
1. Exact corporate name of corporation making the statement.
2. Signatures and titles of officers signing for the corporation.
3. This statement of revocation must be filed in duplicate.

Bear in mind, however, that if the certificate issues in May or June the Secretary of State is required to collect not only for the balance of the year ending June 30th, but also for the full year additional in advance.

Fiscal year begins July 1st and ends June 30th.

Minimum License Tax and Attorney Fees to be Collected by Months

If Qualified During Month of	Pro Rated License Tax	Pro Rated Attorney Fee	Annual Attorney Fee	Annual License Tax	*Certificate Fee	* Total Tax & Fees
July	——	——	$ 10.00	$250.00	$ 10.00	$270.00
August	——	——	10.00	250.00	10.00	270.00
September	——	——	10.00	250.00	10.00	270.00
October	$225.00	$ 9.00	——	——	10.00	244.00
November	200.00	8.00	——	——	10.00	218.00
December	175.00	7.00	——	——	10.00	192.00
January	150.00	6.00	——	——	10.00	166.00
February	125.00	5.00	——	——	10.00	140.00
March	100.00	4.00	——	——	10.00	114.00
April	75.00	3.00	——	——	10.00	88.00
May	50.00	2.00	10.00	250.00	10.00	322.00
June	25.00	1.00	10.00	250.00	10.00	296.00

*If Certified copy of Certificate of Authority is desired to file with Workmen's Compensation Commission (c. 5-A, art. 3, § 14-a Code), an additional $5.00 is added.

*A non-stock, non-profit foreign corporation follows the same procedure as a profit foreign and pays all fees except license tax.

The Land-Privilege Tax

If the foreign corporation desires to hold more than 10,000 acres of land in the State of West Virginia it must be authorized to do so by a separate certificate of the Secretary of State, Fee $5.00, and pay 5 cents per acre for each acre in excess of 10,000 acres. (§ 75, art. 12, c. 11, Code.)

See Fee Schedule

APPLICATION FOR CERTIFICATE OF AUTHORITY OF

____

To the Secretary of State
of the State of West Virginia:

Pursuant to the provisions of Sections 53 and 54, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation hereby applies for a Certificate of Authority to transact business in West Virginia, and for that purpose submits the following statement:

The name of the corporation is ______________________________
______________________________.

The name which it elects to use in West Virginia is
______________________________. (Note 1)

It is incorporated under the laws of ______________________

The date of its incorporation is ______________________

and the period of its duration is ______________________

The address of its principal office in the state under the laws of which it is incorporated is ______________________
____

The address of its proposed principal office in West Virginia is ______________________ in county of ______________________, and the name of its proposed registered agent in West Virginia at that address is ______________________ ______________________ in county of ______________________

The purpose or purposes which it proposes to pursue in the transaction of business in West Virginia are ______________________
____
____
____
____

The names and respective addresses of its directors and officers are:

Name	Office	Address

The aggregate number of shares which it has authority to issue, itemized by classes, par value or shares, shares without par value, and series, if any, within a class, is:

Number of Shares	Class	Series	Par Value per Share or Statement that Shares are without Par Value

The aggregate number of its issued shares, itemized by classes, par value of shares, shares without par value, and series, if any, within a class, is:

Number of Shares	Class	Series	Par Value per Share or Statement that Shares are without Par Value

The amount of its stated capital, as defined in Section 6, Article 1, Chapter 31, of the Code of West Virginia, is $____________________________.

An estimate of the value of all property to be owned by it for the following year, wherever located, is $________________________.

An estimate of the value of its property to be located within West Virginia during such year is $________________________.

An estimate of the gross amount of business to be transacted by it during such year is $________________________.

An estimate of the gross amount of business to be transacted by it at or from places of business in West Virginia during such year is $________________________.

The number of acres of land it desires to hold in West Virginia is ____________________ acres.

This application is accompanied by a copy of its articles of incorporation and all amendments thereto, duly authenticated by the proper officer of the state or county under the laws of which it is incorporated, together with Certificate of Good Standing properly authenticated.

Dated ____________________, 19 _____.

______________________________ (Note 2)

By ______________________________
Its __________ President

(Note 3)

and ______________________________
Its __________ Secretary

STATE OF ____________________

COUNTY OF ____________________ SS

I, ________________________________, a notary public do hereby certify that on this ________ day of ____________________, 19 _____, personally appeared before me ______________________________, who, being by me first duly sworn, declared that he is the ________ ______________________________ of ______________________________ ______________________________, that he signed the foregoing document as ____________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL) **My Commission expires:** ____________________

Notes:
1. If the name of the corporation does not contain the word "corporation", "company", "incorporated", or "limited", or an abbreviation of one of such words, insert the name of the corporation with the word or abbreviation which it elects to add thereto for use in this State.
2. Exact corporate name of corporation making the application.
3. Signatures and titles of officers signing for the corporation.
4. This application for certificate of authority must be filed in duplicate.

Filing fee: $5.00

APPLICATION FOR
AMENDED CERTIFICATE OF AUTHORITY
OF

____

To the Secretary of State
of the State of West Virginia:

Pursuant to the provisions of Sections 57 and 59, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation hereby applies for an Amended Certificate of Authority to transact business in West Virginia, and for that purpose submits the following statement:

A Certificate of Authority was issued to the corporation by your office of ______________, 19 ______, authorizing it to transact business in West Virginia under the name of

____

The corporate name of the corporation has been changed to

____

The name which it elects to use hereafter in West Virginia is ______________________________

It desires to pursue in the transaction of business in West Virginia other or additional purposes than those set forth in its prior Application for a Certificate of Authority, as follows: ______________________________

____

____

Dated __________________, 19 ______.

____

By: ______________________________
Its ______________ President

and ______________________________
Its ______________ Secretary

STATE OF ____________________

SS

COUNTY OF ____________________

I, ________________________________, a notary public, do hereby certify that on this ____________ day of ______________, 19 _____, personally appeared before me ________________________, who, being by me first duly sworn, declared that he is the _____ ______________________________ of ______________________________ ______________________________ that he signed the foregoing document as ______________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL)

My Commission expires: ____________________________.

Note: 1. Filed in duplicate. (Application)
2. Filed in duplicate. (Amendment)

Filing Fee: $ 5.00

APPLICATION FOR
CERTIFICATE OF WITHDRAWAL
OF

____

To the Secretary of State

of the State of West Virginia:

Pursuant to the provisions of Section 60, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation hereby applies for a Certificate of Withdrawal from West Virginia, and for that purpose submits the following statement:

The name of the corporation is ______________________________

____

It is incorporated under the laws of ______________________________.

It is not transacting business in West Virginia.

It hereby surrenders its authority to transact business in West Virginia.

It revokes the authority of its registered agent in West Virginia to accept service of process, and consents that service of process in any action, suit or proceeding based upon any cause of action arising in West Virginia during the time the corporation was authorized to transact business in West Virginia may thereafter be made on the corporation by service thereof on the Secretary of State of West Virginia.

The post-office address to which the Secretary of State may mail a copy of any process against the corporation that may be served on him is ______________________________.

The aggregate number of shares which it has authority to issue, itemized by classes, par value of shares, shares without par value, and series, if any, within a class, as of this date is:

Number of Shares	Class	Series	Par Value per Share or Statement that Shares are without Par Value

The aggregate number of its issued shares, itemized by classes, par value of shares, shares without par value, and series, if any, within a class, as of this date is:

Number of Shares	Class	Series	Par Value per Share or Statement that Shares are without Par Value

The amount of its stated capital as of this date is $ __________.

Dated ______________, 19 _____.

____

By ____________________________________
Its _______________ President

and ___________________________________
Its _______________ Secretary

STATE OF ________________

COUNTY OF ________________ SS

I, ________________________________, a notary public, do hereby certify that on this _________ day of ____________________, 19 _____, personally appeared before me ____________________, who, being by me first duly sworn, declares that he is the ________ ______________________ of ________________________________ ____ that he signed the foregoing document as ____________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL)

My Commission expires: ________________________.

Notes:

1. Application must be accompanied by a copy of its intention to withdraw from this State, notice being published in the county in which its principal office is situated in this State, <u>and</u> the Publisher's Certificate of such publication.
2. Application must be filed in DUPLICATE.

Filing fee: $ 5.00

STATEMENT OF
CANCELLATION OF REDEEMABLE SHARES
OF

____

To the Secretary of State
of the State of West Virginia:

Pursuant to the provisions of Section 113, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation submits the following statement of cancellation by redemption or purchase of redeemable shares of the corporation:

The name of the corporation is ______________________________
____

The number of redeemable shares of the corporation cancelled through redemption or purchase is ______________________________, itemized as follows:

Class	Series	Number of Shares

The aggregate number of issued shares of the corporation after giving effect to such cancellation is ______________________________, itemized as follows:

Class	Series	Number of Shares

The amount of the stated capital of the corporation after giving effect to such cancellation is $ ____________________________.

The number of shares which the corporation has authority to issue after giving effect to such cancellation is ___________________________, itemized as follows:

Class	Series	Number of Shares

Dated ____________________, 19 ______.

____

By ________________________________
Its ____________ President

and ______________________________
Its ____________ Secretary

STATE OF ________________________
SS
COUNTY OF _______________________

I, ____, a notary public, do hereby certify that on this __________ day of ______________________, 19 ______, personally appeared before me ____________________________, who, being by me first duly sworn, declared that he is the __________ ____________________________ of ____________________________________ ____, that he signed the foregoing document as ______________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL) **My Commission expires: ________________.**

Notes:
1. Exact corporate name of corporation making the statement.
2. Signatures and titles of officers signing for the corporation.
3. **Statement must be filed in duplicate.**

Filing fee: $ 5.00

STATEMENT OF
CANCELLATION OF REACQUIRED SHARES
OF

____

To the Secretary of State

of the State of West Virginia:

Pursuant to the provisions of Section 114, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation submits the following statement of cancellation by resolution of its board of directors of shares of the corporation reacquired by it, other than redeemable shares redeemed or purchased:

The name of the corporation is ______________________________

____

The number of reacquired shares of the corporation cancelled by resolution duly adopted by the board of directors of the corporation on ____________________, 19 _____, is ______________,

itemized as follows:

Class	Series	Number of Shares

The aggregate number of issued shares of the corporation after giving effect to such cancellation is ________________, itemized as follows:

Class	Series	Number of Shares

The amount of the stated capital of the corporation, after giving effect to such cancellation is $ ______________________.

Dated ________________, 19 _____.

____

By _______________________________
Its _____________ President

and _______________________________
Its _____________ Secretary

STATE OF __________________
SS
COUNTY OF _________________

I, ____________________________________, a notary public, do hereby certify that on this _________ day of ______________________, 19 _____, personally appeared before me ___________________________, who, being by me first duly sworn, declared that he is the __________

______________________________ of ____________________________________

____,

that he signed the foregoing document as ______________________________

of the corporation, and that the statements therein contained are true.

____

Notary Public

(NOTARIAL SEAL) **My Commission expires:** ______________________

Notes:
1. Exact corporate name of corporation making the statement.
2. Signatures and titles of officers signing for the corporation.
3. **Statement must be filed in duplicate.**

Filing Fee: $ 5.00

STATEMENT OF
REDUCTION OF STATED CAPITAL
OF

____

To the Secretary of State
of the State of West Virginia:

Pursuant to the provisions of Section 115, Article 1, Chapter 31 of the Code of West Virginia, the undersigned corporation submits the following statement of reduction of stated capital of the corporation not accompanied by any action requiring an amendment of its Articles of Incorporation or by a cancellation of shares:

The name of the corporation is ______________________________
____

The following resolution approving a reduction of stated capital was adopted by the shareholders of the corporation on ________________, 19 _____.

(Insert copy of Resolution)

The number of shares of the corporation outstanding at the time of the adoption of such resolution was ____________________; and the number of shares entitled to vote thereon was __________;

The number of shares voted for such reduction in stated capital was _______________; and the number of shares voted against such reduction was _________________.

The manner in which such reduction in stated capital is effected, and the amount of stated capital of the corporation after giving effect to such reduction, are as follows:

____

____

____

Dated ______________, 19 ______.

____

By ____________________________________
Its _____________ President

and ____________________________________
Its _____________ Secretary

STATE OF ____________________
SS
COUNTY OF ____________________

I, ____, a notary public, do hereby certify that on this __________ day of _______________________, 19 ______, personally appeared before me _______________________________, who, being by me first duly sworn, declared that he is the __________ of ______________________________ of ____ ____, that he signed the foregoing document as ____________________________ of the corporation, and that the statements therein contained are true.

____
Notary Public

(NOTARIAL SEAL) My Commission expires: ____________________

Notes: 1. Exact corporate name of corporation making the statement.
2. Signatures and titles of officers signing for the corporation.
3. Statement must be filed in duplicate.

STATE OF WEST VIRGINIA
SECRETARY OF STATE

APPOINTMENT OF REGISTERED AGENT AND ESTABLISHMENT OF REGISTERED OFFICE

EXPLANATION OF THIS FORM: Every corporation doing business in West Virginia who has a registered agent and a registered office can change the said agent or office only by filing this Form. A new Form must be filed whenever there is a change in the name or business address of the agent or whenever the agent dies, resigns or ceases to be qualified. The Form must be filed when a corporation changes its name.

The registered agent is the person to whom official communications are sent and on whom legal process is served. It is his duty to forward all such papers to the proper offices of the corporation. He should not be appointed without his consent in writing.

The agent once appointed remains the agent until his successor is appointed. It is important for the corporation to know at all times who its registered agent is.

STATEMENT

1. The name of the corporation is: ______________________

2. The corporation is incorporated under the laws of the state of ______________________.

3. The present address of the principal office is ______________________.

4. The name and address of the OLD registered agent and the OLD principal office were:

____
____
____

5. Its NEW registered agent is a resident of West Virginia. His name is: ______________________.
(ITEM 5 must be completed even if same as shown in ITEM 4.)

6. The address of its NEW principal office is:

______________________, W. Va.
Number Street Post Office Zip

7. The NEW registered agent is ( ) an officer of the corporation or ( ) a director of the corporation or ( ) a member of the West Virginia State Bar. (Check the applicable square or squares.)
If an officer, his title is: ______________________

8. The new agent was appointed and the new office established by a resolution duly adopted by the board of directors of the corporation.

____
(Name of Corporation)

By: ______________________

NOTE: This statement must be executed in the name of the corporation by the president, vice-president, secretary or assistant secretary, not by any other officer.

2. Statement must be filed in duplicate.

Form 123

WEST VIRGINIA CORPORATION LICENSE TAX ANNUAL REPORT

ALL DOMESTIC CORPORATIONS MUST COMPLETE LINES 1 THROUGH 6.
FOREIGN CORPORATIONS ARE REQUIRED TO COMPLETE ALL
QUESTIONS ON PAGES 1 AND 2 OF THIS FORM

[redacted]	← The first line of this section is your ACCOUNT IDENTIFICATION NUMBER. Please reference account number on correspondence.	Type of Corporation Period Covered

1. Furnish State of Incorporation____________________ Date Incorporated__________
2. Date authorized to do business in West Virginia ____________________
3. Principle office is located at________________ __________ ________
   (Street) (City) (State)
4. Name and address of person to whom notice or process shall be sent____________
   (Name)
   ________________ __________ ________
   (Street or Post Office Box) (City) (State)
5. Nature of business conducted and where situated in West Virginia ____________
   ____
   ____
6. Number of acres of land in excess of ten thousand ________________
7. List names and addresses of all officers and directors.

	Name	Post Office Address
President		
Vice President		
Secretary		
Treasurer		
Directors		

If additional space is necessary, please attach separate list.

I, ________________________________
(President, Secretary or Other Executive Officer of Said Corporation)

do solemnly swear that pages one and two of this annual report are true to the best of my knowledge and belief.

Given under my hand and the corporate seal of said corporation this ______ day of

____________________, 19____.

(CORPORATE)
(SEAL)

____
(Signature of Corporate Officer)

Subscribed and sworn to before me, a ____________________
(Notary Public or Other Title)

in and for ________________________.
(State and County or Other Jurisdiction)

this ______ day of ____________, 19___, in my County aforesaid.

____________________ (OFFICIAL)
(SEAL)

Form 124

8. The number of shares of authorized capital stock is ______________ sub-divided as follows:

(A) Preferred____________ shares, par value $______________ Total $________________

(B) Common____________ shares, par value $______________ Total $________________

(C) Non-Par____________ shares, value $______________ Total $________________

9. The number of shares of ISSUED capital stock is ______________ sub-divided as follows:

(A) Preferred____________ shares, par value $______________ Total $________________

(B) Common____________ shares, par value $______________ Total $________________

(C) Non-Par____________ shares, value $______________ Total $________________

10. Total capital stock issued $____

NOTE: For the purpose of taxation, shares of stock having no par value shall be presumed to be of the par value of $25.00 per share unless originally issued for a greater consideration.

11. The value of property owned and used in West Virginia $________________________

12. The value of property owned and used outside West Virginia $____________________

13. Total value of property (add lines 10 and 11) $____________________________

14. Percentage of property in West Virginia (divide line 10 by line 12) ________________%

15. The proportion of issued capital stock (line 9) which is represented by the percentage of property owned and used in West Virginia (line 13) is (multiply line 9 by line 13)

$______________________________.

16. Property owned and used in West Virginia consists of ________________________

____

and is located at____

____

____

____

17. Furnish the number of acres of land held in West Virginia. State acreage whether held in

fee or specific right ____

18. Name and address of person charged with the duty of making returns of the corporation's

property for taxation ______________________ ______________________

(Name) (Post Office Address)

In accordance with Section 30, Article 12, Chapter 11, and Section 56a, Article 1, Chapter 31, Code of West Virginia, 1931, as amended, this report is required to be executed and filed with the State Tax Commissioner and the Secretary of State each year between January 1 and March 31 regardless of whether or not any business was transacted. The corporation's license tax will be computed from this report and a statement reflecting the amount of tax due will be mailed to the corporation by May 15. A statutory attorney fee of $10.00 is due and payable by all foreign corporations at this same time.

PLEASE COMPLETE THE REPORT AND MAIL THE ORIGINAL COPY TO THE WEST VIRGINIA STATE TAX COMMISSIONER, STATE CAPITOL, CHARLESTON, WEST VIRGINIA 25305 AND THE SECOND COPY TO THE WEST VIRGINIA SECRETARY OF STATE'S OFFICE, STATE CAPITOL, CHARLESTON, WEST VIRGINIA 25305. KEEP THE THIRD COPY FOR YOUR RECORDS.

STATE OF WEST VIRGINIA

SECRETARY OF STATE

APPLICATION FOR RESERVATION OF NAME

The undersigned applies, pursuant to the provisions of §31-1-12 of the Code of West Virginia, to reserve the following corporate name:

____

for a period of one hundred twenty (120) days.

PLEASE CHECK ONE -

____ Intention of organizing as a West Virginia corporation

____ Intention of qualifying as a foreign corporation in the State of West Virginia

____ Intention of changing present corporate name

____
Applicant

____
Address

By: ______________________________

INSTRUCTION

The application must be executed and presented in DUPLICATE.

TO THE APPLICANT -

☐ The Secretary of State finds that the name applied for is reserved for the exclusive use of the applicant for a period of 120 days from this ________ day of ________________________, 19 ____.

☐ The Secretary of State finds that the name applied for is NOT available, and the application is accordingly denied.

JAMES R. McCARTNEY
SECRETARY OF STATE

By: ______________________

Note: Corporate name, so reserved, may be transferred to any other person or corporation by filing with the Secretary of State a Notice of Transfer executed by the applicant for whom the name was reserved, specifying name and address of the transferree.

STATE OF WEST VIRGINIA
SECRETARY OF STATE

NOTICE OF TRANSFER OF RESERVED CORPORATE NAME OF

____

Pursuant to the provisions of §31-1-12 of the Code of West Virginia, you are hereby notified that the undersigned has transferred to ______________________________,
whose address is ______________________________,
the corporate name of ______________________________,
which was reserved in the Office of the Secretary of State for the exclusive use of the undersigned on ______________________________,
19 _____, for a period of one hundred twenty (120) days thereafter.

Dated ______________________, 19 _____.

____

By: ______________________________

INSTRUCTION

This notice must be executed and presented in duplicate.

1. Signature of individual or name of corporation in whose name Certificate of Reservation was issued.

2. Signature and title of officer if Certificate of Reservation was issued to a corporation.

STATE OF WEST VIRGINIA
SECRETARY OF STATE

APPLICATION TO REGISTER CORPORATE NAME
(This application to be filed in DUPLICATE)

The undersigned applicant, pursuant to the provisions of §31-1-13 of the Code of West Virginia, applies for registration of its corporate name from the date of the filing of this application to the following 30th day of June, 19 ______.

Name of corporation ______________________

State of incorporation ______________________
Address ______________________
Date of incorporation ______________________

The applicant is engaged in carrying on the following business: ______________________

____

____

Enclosed herewith is a certificate setting forth that the corporation is in good standing under the laws of the state wherein it is organized, executed by the official who has custody of the records pertaining to corporations.

Enclosed herewith is a registration fee in the amount of fifty cents for each month, or fraction thereof, between this date and the following 30th day of June, 19 ______.

____
Applicant

By: ______________________

____
Official Title

DATE RECEIVED: ______________

DATE FILED: ______________

If the name cannot be registered because confusingly similar to another name, this application and the registration fee will be returned to the applicant. If it is so returned, the name found to be similar will be written below:

____

JAMES R. McCARTNEY
SECRETARY OF STATE

By: ______________________

Registration fee: Fifty cents (50¢) for each month, or fraction thereof, between date of filing application and June 30 of the fiscal year in which such application is filed.

Certificate fee: $5.00

STATE OF WEST VIRGINIA

SECRETARY OF STATE

APPLICATION FOR RENEWAL OF REGISTRATION OF NAME

(This application to be filed in DUPLICATE)

The undersigned applicant, pursuant to the provisions of §31-1-14 of the Code of West Virginia, applies for renewal of the registration of its corporate name (which registration is now in effect) for the calendar year 19_______.

Name of corporation ______________________________

Address ______________________________

State of incorporation ______________________________

Date of incorporation ______________________________

The applicant is engaged in carrying on the following business: ______________________________

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This application for renewal is accompanied by a Certificate of Good Standing, executed by the Secretary of State of such State of incorporation, or by such other official as may have custody of corporate records, together with the renewal registration fee of $5.00. Registration expires as of June 30, 19______.

____
Applicant

By: ______________________________

____
Official Title

DATE RECEIVED: ____________________

DATE FILED: ____________________

Note: A renewal application may be filed between April 1 and June 30 of the year before the calendar year for which it is to be effective. If filed before April 1 or after June 30, the application and the registration fee will be returned to the applicant.

Certificate fee: $5.00