

# Memorandum

**To:** All interested parties

**From:** James Anderson, Jr., Assistant Secretary of State

**Date:** Monday, February 5, 2007

**Re:** Availability of administrative revocation of administratively dissolved or revoked corporations victimized by hurricanes Katrina and Rita

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In the wake of Hurricane Katrina, the Secretary of State's Office found it necessary to suspend the administrative dissolution process for 2005. The due date for 2005 annual reports was extended to coincide with the 2006 annual report deadline of April 1, 2006. In an effort to afford victims of Katrina, and Rita as well, every opportunity to catch up on their business affairs, the Secretary of State's Office did not issue official notices of intent to dissolve until October 19, 2006. Finally on January 17, 2007, the Secretary of State's Office dissolved corporations that had not filed 2006 annual reports or settled their tax obligations with the State Tax Commission.

Although the Secretary of State's Office has found it necessary to move forward the administrative dissolution process, it remains sensitive to the plight of people and businesses devastated by Hurricane Katrina, and likewise those affected by Hurricane Rita. It is clearly not the legislative intent of the Business Corporation Act to place an additional financial burden, however small, on businesses victimized by natural disaster.

Therefore, pursuant to sections 79-4-1.22(24), 79-4-1.30, the Proclamations of the Governor issued on August 26, 2005 and continuing through January 12, 2007, pursuant to Section 33-15-11 of the Mississippi Code and other legal authorities, the Secretary of State's Office has filed the attached rule pursuant the Administrative Procedures Act. The rule provides a process for allowing the Secretary of State's Office to revoke the administrative dissolution/revocation of corporations victimized by the hurricanes, and thus avoid having burden those corporations with reinstatement fees.

Revocation of Corporate Dissolutions for Corporations Unable to Respond to Notice of Intent Dissolve for failure to file corporate annual report due to Natural Disaster(s)—  
Hurricane Katrina or Hurricane Rita

The Secretary of State's Office, pursuant to sections 79-4-1.22(24), 79-4-1.30, the Proclamations of the Governor issued on August 26, 2005 and continuing through January 12, 2007, pursuant to Section 33-15-11 of the Mississippi Code and other legal authorities, may review and the revoke the administrative dissolution for failure to file corporate annual report upon request for any corporation administratively dissolved or revoked on after August 29, 2005, upon a reasonable showing by the corporation that:

1. The corporation did not or could not receive the official notice of intent to dissolve mailed to it by the Secretary of State due to Hurricane Katrina or Hurricane Rita, or
2. The corporation did not or could not act upon said notice of intent, due to Hurricane Katrina or Hurricane Rita.

The request to revoke the dissolution must be in writing, signed under oath by an officer of the corporation, and submitted accompanied by the delinquent Corporate Annual Report(s) and delinquent filing fee(s). SOS Temporary Form FKR22, Application for Revocation of Administrative Dissolution/Revocation due to a Natural Disaster must be used for this purpose.



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Application for Revocation of Administrative Dissolution/Revocation  
due to a Natural Disaster

This application is submitted to the Office of Secretary of State of Mississippi for Revocation of Administrative Dissolution.

1. Name of Corporation

[Empty text box for Name of Corporation]

2. Federal Tax ID number

[Empty text box for Federal Tax ID number]

3. Corporate ID number

[Empty text box for Corporate ID number]

4. Date of Administrative Dissolution/Revocation

[Empty text box for Date of Administrative Dissolution/Revocation]

I, the undersigned officer or director do hereby apply for a revocation of the Administrative Dissolution for the following reasons:

- The corporation did not or could not receive the official notice of intent to dissolve mailed to it by the Secretary of State due to Hurricane Katrina or Hurricane Rita, or
- The corporation did not or could not act upon said notice of intent, due to Hurricane Katrina or Hurricane Rita.
- Other reason related to Hurricanes Katrina or Rita that prevented filing of corporate annual reports.

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This application must be executed in the name of the corporation by the chairman of the board of directors, the president, or another of the officers.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

STATE OF MISSISSIPPI

COUNTY OF \_\_\_\_\_

Sworn and subscribed before me, this the \_\_\_\_\_ day of \_\_\_\_\_, 2007.

\_\_\_\_\_  
MY COMMISSION EXPIRES

\_\_\_\_\_  
NOTARY PUBLIC