

**Certificate of Incorporation, Fee for Certificate of Increase of  
Capital Stock.**

The fee to be charged for recording and filing a certificate of increase of capital stock is the same as that prescribed for the filing and recording of a certificate of incorporation.

Helena, Montana, Sept. 2, 1905.

Hon. A. N. Yoder, Secretary of State, Helena, Montana.

Dear Sir:—I am in receipt of your favor of the 1st instant, making request upon this office for an opinion. Your question is, what are the fees that you should charge for filing certificates of increase of capital stock of a corporation?

Section 410, Political Code, as amended by Chapter 74, laws 1905, p. 161, clearly fixes the fees which you shall charge for recording and filing each certificate of incorporation and each certificate of increase of capital stock. Subdivision 4, of said amended section reads as follows: "For recording and filing each certificate of incorporation and each certificate of increase of capital stock, the following amounts shall be charged:" and the fees are then set forth. And it is further provided by said subdivision "that no fee for filing any articles of incorporation or increase of capital stock shall be less than \$20.00."

It is perfectly clear that the fee for filing certificate of increase of capital stock is to be by you made upon the same basis as your fees for filing the certificate of incorporation of a new company, but on a certificate of increase you will charge only upon a basis of the amount of increase of the capital stock.

Respectfully submitted,

ALBERT J. GALEN,

Attorney General.