

NEW YORK ASSUMED NAME REGISTRATION

If you are planning to start your own business, especially if you are interested in a sole proprietorship, you may want Spiegel & Utrera to obtain your Certificate of Assumed Name (hereinafter "assumed name").

An assumed name is any name under which a person transacts business in the state other than his legal name.

Registering an assumed name is valuable for corporations. The corporation may always use its name. If, however, the corporation wishes to use any name other than its name, it must file an assumed name. For example, XYZ, Inc., a New York corporation wants to open a restaurant and called "Clucky Chicken". XYZ, Inc. must file the assumed name with the State of New York in order to operate under "Clucky Chicken". By registering the assumed name and obtaining a Certificate of Assumed Name, the corporation may use its name or "Clucky Chicken".

One advantage of registering an assumed name is that you can obtain a Federal Identification Number for the name to enable you to open a bank account for the business under the assumed name.

If a business fails to comply with the applicable New York Laws on assumed name registrations, the results may be adverse in a court of law. A person who fails to comply with the requirements of New York Law on assumed names may be charged with a misdemeanor of the second degree.

To order your Certificate of Assumed Name, call the Spiegel & Utrera office nearest you.

If you have any questions, please call a Spiegel & Utrera office listed below:

MIAMI, FL CALL: 305-854-6000 800-603-3900 FAX: 305-857-3700	NEW YORK CITY, NY CALL: 212-962-1000 800-576-1100 FAX: 212-964-5600	TAMPA, FL CALL: 813-871-5400 800-658-5900 FAX: 813-870-2500	LAS VEGAS, NV CALL: 702-364-2200 888-530-4500 FAX: 702-458-2100
CHICAGO, IL CALL: 312-443-1500 888-514-9800 FAX: 312-443-8900	LOS ANGELES, CA CALL: 323-936-3400 888-520-7800 FAX: 323-939-5600	LONG ISLAND, NY CALL: 516-338-9100 888-797-6200 FAX: 516-338-9200	DOVER, DE CALL: 302-744-9800 888-641-3800 FAX: 302-674-2100
FT LAUDERDALE, FL CALL: 954-630-9800 800-465-8500 FAX: 954-561-7900	CLIFTON, NJ CALL: 973-473-2000 888-336-8400 FAX: 973-778-2900	ORLANDO, FL CALL: 407-898-5500 888-991-9700 FAX: 407-894-5700	