

CORPORATIONS, SECURITIES AND FINANCIAL SERVICES COMMITTEE
MEETING TO BE HELD ON SEPTEMBER 1, 2018

Expansion of the use of domestications.

The FBCA currently has one section dealing with domestication, s. 607.1801. Florida law currently allows non-United States corporations (with corporations being broadly defined in the existing statute) to domesticate into Florida. New proposed ss. 607.11920-607.11924 expands the use of those types of domestications that can be completed under the FBCA and provides greater guidance as to the effect of those domestications.

The current proposal allows domestications of (i) Florida corporations into foreign corporations organized in both other states of the United States and non-United States jurisdictions, and (ii) foreign corporations organized in other states of the United States and in non-United States jurisdictions to become Florida domestic corporations, so long as, in both cases, the domestication is permitted by the organic law of the foreign corporation. This proposal does not permit other types of entities to domesticate into Florida or Florida corporations to domesticate into other types of foreign entities, with the view that such transactions can and should instead be completed as either a conversion or a merger. The current proposal on this point (which mirrors subsections (a) and (b) of Model Act Section 9.20) is as follows:

607.11920 Domestication.

(1) By complying with the provisions of this section and ss. 607.11921-607.11924, as applicable, a foreign corporation may become a domestic corporation if the domestication is permitted by the organic law of the foreign corporation.

(2) By complying with the provisions of this section and ss. 607.11921-607.11924, as applicable, a domestic corporation may become a foreign corporation pursuant to a plan of domestication if the domestication is permitted by the organic law of the foreign corporation.

In this regard, it is important to note that the proposed Master Draft of Chapter 607 defines “foreign corporation” as follows:

(1236) "Foreign corporation" means an entity a corporation for profit incorporated or organized under laws other than the laws a law other than the law of this state which would be a corporation for profit if incorporated under the law of this state.

Section 605.1051 of FRLCA allows a non-United States entity to become a domestic limited liability company if the domestication is authorized under the law of the non-United States entity's jurisdiction of formation.

The commentary on this topic from s. 9.20 of the Model Act states:

This subchapter authorizes a foreign corporation to become a domestic corporation and

a domestic corporation to become a foreign corporation. In each case, the domestication is authorized only if the laws of the foreign jurisdiction permit it. Whether and on what terms a foreign corporation is authorized to domesticate in this state are issues governed by the organic law of the foreign corporation, not by this subchapter.

For reference, ss. 388 and 390 of the DGCL on the topic of domestications are attached.

In its consideration of the domestication provisions of Article 11, the members of the Subcommittee who participated in these discussions concluded that the FBCA, following the Model Act provisions, should expand the use of “domestications” to allow inbound and outbound domestications by corporations if the domestication is permitted by the organic law of the foreign jurisdiction, but to no longer allow inbound domestications by non-United States entities where the organic law of the foreign jurisdiction does not expressly permit such domestication. While in the minority, some members of the Subcommittee felt that domestications should be limited to inbound domestications of corporations organized in non-United States jurisdictions, with a split as to whether (i) to include a condition that the domestication must be permitted by the laws of the foreign jurisdiction, similar to the domestication provisions in FRLCA, (ii) to include a condition that the domestication must not be expressly prohibited by the laws of the foreign jurisdiction, or (iii) to not include any condition at all relative to permissibility under the laws of the foreign jurisdiction.

At the upcoming meeting, the CS&FS Committee will once again take up the issue of whether to allow domestications beyond those currently allowable under the current FBCA provision and the corollary FRLCA provision and whether to allow domestications that are not expressly authorized by the law of the foreign jurisdiction.

Sale of Assets – Whether to adopt a “substantially all” safe harbor exclusion.

In the Subcommittee’s consideration of s. 607.1202, it was the consensus of the Subcommittee members participating in the discussions not to add, in s. 607.1202, a quantitative safe harbor for transactions that are not to be considered a sale of “all or substantially all” of the assets of the corporation outside the ordinary course of business and that therefore would not require shareholder approval. The Model Act provision includes a quantitative conclusive presumption safe harbor, which, if satisfied, means that the corporation is deemed to be retaining a significant business activity after the transaction (and that therefore no shareholder approval is required for the sale), as follows:

A corporation will conclusively be deemed to have retained a significant continuing business activity if it retains a business activity that represented, for the corporation and its subsidiaries on a consolidated basis, at least (i) 25% of total assets at the end of the most recently completed fiscal year, and (ii) either 25% of either income from continuing operations before taxes or 25% of revenues from continuing operations, in each case for the most recent completed fiscal year.

In its commentary to the 1999 version of s. 12.02 of the Model Act, the Corporate Laws Committee explained that the safe harbor represents a policy judgment that a greater measure of

certainty is highly desirable and that, although setting the percentage threshold at 25% is arbitrary, it was considered reasonable under the circumstances.

To date, 15 states have adopted the new Model Act standard to evaluate whether shareholder action is required for the particular disposition of assets. All of these states have also adopted the Model Act safe harbor at the 25% threshold level (except for one that set a 20% threshold). Further, three additional states require shareholder approval to sell all or substantially all of the corporation's assets outside the ordinary course of business, but include a presumption that if the Model Act 25% safe harbor is satisfied, it is conclusively presumed that such disposition is not a sale of all or substantially all of the corporation's assets. All other states (including Delaware) retain the "all or substantially all of the assets" test.

In its consideration of s. 607.1201, although the benefit of adding a quantitative safe harbor was considered, there was some disagreement over whether the Model Act safe harbor standard was too high or too low.

At the upcoming meeting, the CS&FS Committee will once again take up the issue of whether to add a quantitative safe harbor to s. 607.1202.

Whether nonvoting shares should be accorded appraisal rights.

The Model Act grants appraisal rights to holders of all shares, including non-voting shares, while the current version of the FBCA and the current version of FRLCA only grant appraisal rights to shareholders who are entitled to vote on the particular transaction. The current draft of Article 13 follows the Model Act on this issue, rather than the existing FBCA and FRLCA provision, on the theory that non-voting shareholders are as equally affected by the fundamental change that occurs as a result of a merger, share exchange, conversion, or domestication. It should be noted that s. 262 of the DGCL on this topic grants appraisal rights to all holders of shares, whether or not those shares are entitled to vote on the transaction.

At the upcoming meeting, the CS&FS Committee will once again take up the issue of whether non-voting shares should be granted appraisal rights under s. 607.1302.

Delaware Statutes Annotated - 2016

West's Delaware Code Annotated

Title 8. Corporations

Chapter 1. General Corporation Law

Subchapter XVII. Domestication and Transfer ([Refs & Annos](#))

8 Del.C. § 388

§ 388. Domestication of non-United States entities

Effective: August 1, 2011

[Currentness](#)

(a) As used in this section, the term:

(1) “Foreign jurisdiction” means any foreign country or other foreign jurisdiction (other than the United States, any state, the District of Columbia, or any possession or territory of the United States); and

(2) “Non-United States entity” means a corporation, a limited liability company, a statutory trust, a business trust or association, a real estate investment trust, a common-law trust, or any other unincorporated business or entity, including a partnership (whether general (including a limited liability partnership) or limited (including a limited liability limited partnership)), formed, incorporated, created or that otherwise came into being under the laws of any foreign jurisdiction.

(b) Any non-United States entity may become domesticated as a corporation in this State by complying with subsection (h) of this section and filing with the Secretary of State:

(1) A certificate of corporate domestication which shall be executed in accordance with subsection (g) of this section and filed in accordance with [§ 103](#) of this title; and

(2) A certificate of incorporation, which shall be executed, acknowledged and filed in accordance with [§ 103](#) of this title.

Each of the certificates required by this subsection (b) shall be filed simultaneously with the Secretary of State and, if such certificates are not to become effective upon their filing as permitted by [§ 103\(d\)](#) of this title, then each such certificate shall provide for the same effective date or time in accordance with [§ 103\(d\)](#) of this title.

(c) The certificate of corporate domestication shall certify:

- (1) The date on which and jurisdiction where the non-United States entity was first formed, incorporated, created or otherwise came into being;
 - (2) The name of the non-United States entity immediately prior to the filing of the certificate of corporate domestication;
 - (3) The name of the corporation as set forth in its certificate of incorporation filed in accordance with subsection (b) of this section; and
 - (4) The jurisdiction that constituted the seat, siege social, or principal place of business or central administration of the non-United States entity or any other equivalent thereto under applicable law, immediately prior to the filing of the certificate of corporate domestication; and
 - (5) That the domestication has been approved in the manner provided for by the document, instrument, agreement or other writing, as the case may be, governing the internal affairs of the non-United States entity and the conduct of its business or by applicable non-Delaware law, as appropriate.
- (d) Upon the certificate of corporate domestication and the certificate of incorporation becoming effective in accordance with § 103 of this title, the non-United States entity shall be domesticated as a corporation in this State and the corporation shall thereafter be subject to all of the provisions of this title, except that notwithstanding § 106 of this title, the existence of the corporation shall be deemed to have commenced on the date the non-United States entity commenced its existence in the jurisdiction in which the non-United States entity was first formed, incorporated, created or otherwise came into being.
- (e) The domestication of any non-United States entity as a corporation in this State shall not be deemed to affect any obligations or liabilities of the non-United States entity incurred prior to its domestication as a corporation in this State, or the personal liability of any person therefor.
- (f) The filing of a certificate of corporate domestication shall not affect the choice of law applicable to the non-United States entity, except that, from the effective time of the domestication, the law of the State of Delaware, including this title, shall apply to the non-United States entity to the same extent as if the non-United States entity had been incorporated as a corporation of this State on that date.
- (g) The certificate of corporate domestication shall be signed by any person who is authorized to sign the certificate of corporate domestication on behalf of the non-United States entity.
- (h) Prior to the filing of a certificate of corporate domestication with the Secretary of State, the domestication shall be

approved in the manner provided for by the document, instrument, agreement or other writing, as the case may be, governing the internal affairs of the non-United States entity and the conduct of its business or by applicable non-Delaware law, as appropriate, and the certificate of incorporation shall be approved by the same authorization required to approve the domestication.

(i) When a non-United States entity has become domesticated as a corporation pursuant to this section, for all purposes of the laws of the State of Delaware, the corporation shall be deemed to be the same entity as the domesticating non-United States entity and the domestication shall constitute a continuation of the existence of the domesticating non-United States entity in the form of a corporation of this State. When any domestication shall have become effective under this section, for all purposes of the laws of the State of Delaware, all of the rights, privileges and powers of the non-United States entity that has been domesticated, and all property, real, personal and mixed, and all debts due to such non-United States entity, as well as all other things and causes of action belonging to such non-United States entity, shall remain vested in the corporation to which such non-United States entity has been domesticated (and also in the non-United States entity, if and for so long as the non-United States entity continues its existence in the foreign jurisdiction in which it was existing immediately prior to the domestication) and shall be the property of such corporation (and also of the non-United States entity, if and for so long as the non-United States entity continues its existence in the foreign jurisdiction in which it was existing immediately prior to the domestication), and the title to any real property vested by deed or otherwise in such non-United States entity shall not revert or be in any way impaired by reason of this title; but all rights of creditors and all liens upon any property of such non-United States entity shall be preserved unimpaired, and all debts, liabilities and duties of the non-United States entity that has been domesticated shall remain attached to the corporation to which such non-United States entity has been domesticated (and also to the non-United States entity, if and for so long as the non-United States entity continues its existence in the foreign jurisdiction in which it was existing immediately prior to the domestication), and may be enforced against it to the same extent as if said debts, liabilities and duties had originally been incurred or contracted by it in its capacity as such corporation. The rights, privileges, powers and interests in property of the non-United States entity, as well as the debts, liabilities and duties of the non-United States entity, shall not be deemed, as a consequence of the domestication, to have been transferred to the corporation to which such non-United States entity has domesticated for any purpose of the laws of the State of Delaware.

(j) Unless otherwise agreed or otherwise required under applicable non-Delaware law, the domesticating non-United States entity shall not be required to wind up its affairs or pay its liabilities and distribute its assets, and the domestication shall not be deemed to constitute a dissolution of such non-United States entity. If, following domestication, a non-United States entity that has become domesticated as a corporation of this State continues its existence in the foreign jurisdiction in which it was existing immediately prior to domestication, the corporation and such non-United States entity shall, for all purposes of the laws of the State of Delaware, constitute a single entity formed, incorporated, created or otherwise having come into being, as applicable, and existing under the laws of the State of Delaware and the laws of such foreign jurisdiction.

(k) In connection with a domestication under this section, shares of stock, rights or securities of, or interests in, the non-United States entity that is to be domesticated as a corporation of this State may be exchanged for or converted into cash, property, or shares of stock, rights or securities of such corporation or, in addition to or in lieu thereof, may be exchanged for or converted into cash, property, or shares of stock, rights or securities of, or interests in, another corporation or other entity or may be cancelled.

Credits

64 Laws 1984, ch. 321, § 2; 65 Laws 1985, ch. 127, § 11; 70 Laws 1996, ch. 587, § 33; 75 Laws 2005, ch. 30, §§ 29-45, eff. Aug. 1, 2005; 78 Laws 2011, ch. 96, § 14, eff. Aug. 1, 2011; 79 Laws 2013, ch. 122, § 10, eff. Aug. 1, 2013.

HISTORICAL AND STATUTORY NOTES

[70 Laws 1996, ch. 587, § 43](#), provides:

“This Act shall become effective on the later of July 1, 1996, or at such time as the Secretary of State shall certify upon the recommendation of the Delaware Office of Information Services that the computer hardware and software is installed in the recorder’s offices of New Castle, Kent and Sussex Counties and adequately functioning to access, retrieve and print images from the Optical Disk Imaging System of the Secretary of State and that two operators in each Recorder’s office have been trained.”


2011 Legislation

[78 Laws 2011, ch. 96, § 14](#), in Subsec. (b), added the second sentence.

Section 22 of [78 Laws 2011, ch. 96](#), provides:

“Sections 1 through 21 shall be effective on August 1, 2011.”

LIBRARY REFERENCES

Corporations 634.

Westlaw Key Number Search: 101k634.

[C.J.S. Corporations § 887](#).

RESEARCH REFERENCES

Forms

[Asset Protection: Legal Planning, Strat. & Forms ¶ 7.06](#), Planning for Non-U.S. Citizens.

8 Del.C. § 388, DE ST TI 8 § 388

Current through 80 Laws 2016, ch. 430. Revisions to 2016 Acts by the Delaware Code Revisors were unavailable at the time of publication.

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Title 8. Corporations

Chapter 1. General Corporation Law

Subchapter XVII. Domestication and Transfer (Refs & Annos)

8 Del.C. § 390

§ 390. Transfer, domestication or continuance of domestic corporations

Effective: August 1, 2012

Currentness

(a) Upon compliance with the provisions of this section, any corporation existing under the laws of this State may transfer to or domesticate or continue in any foreign jurisdiction and, in connection therewith, may elect to continue its existence as a corporation of this State. As used in this section, the term:

(1) "Foreign jurisdiction" means any foreign country, or other foreign jurisdiction (other than the United States, any state, the District of Columbia, or any possession or territory of the United States); and

(2) "Resulting entity" means the entity formed, incorporated, created or otherwise coming into being as a consequence of the transfer of the corporation to, or its domestication or continuance in, a foreign jurisdiction pursuant to this section.

(b) The board of directors of the corporation which desires to transfer to or domesticate or continue in a foreign jurisdiction shall adopt a resolution approving such transfer, domestication or continuance specifying the foreign jurisdiction to which the corporation shall be transferred or in which the corporation shall be domesticated or continued and, if applicable, that in connection with such transfer, domestication or continuance the corporation's existence as a corporation of this State is to continue and recommending the approval of such transfer or domestication or continuance by the stockholders of the corporation. Such resolution shall be submitted to the stockholders of the corporation at an annual or special meeting. Due notice of the time, place and purpose of the meeting shall be mailed to each holder of stock, whether voting or nonvoting, of the corporation at the address of the stockholder as it appears on the records of the corporation, at least 20 days prior to the date of the meeting. At the meeting, the resolution shall be considered and a vote taken for its adoption or rejection. If all outstanding shares of stock of the corporation, whether voting or nonvoting, shall be voted for the adoption of the resolution, the corporation shall file with the Secretary of State a certificate of transfer if its existence as a corporation of this State is to cease or a certificate of transfer and domestic continuance if its existence as a corporation of this State is to continue, executed in accordance with § 103 of this title, which certifies:

(1) The name of the corporation, and if it has been changed, the name under which it was originally incorporated.

(2) The date of filing of its original certificate of incorporation with the Secretary of State.

(3) The foreign jurisdiction to which the corporation shall be transferred or in which it shall be domesticated or continued and the name of the resulting entity.

(4) That the transfer, domestication or continuance of the corporation has been approved in accordance with the provisions of this section.

(5) In the case of a certificate of transfer, (i) that the existence of the corporation as a corporation of this State shall cease when the certificate of transfer becomes effective, and (ii) the agreement of the corporation that it may be served with process in this State in any proceeding for enforcement of any obligation of the corporation arising while it was a corporation of this State which shall also irrevocably appoint the Secretary of State as its agent to accept service of process in any such proceeding and specify the address (which may not be that of the corporation's registered agent without the written consent of the corporation's registered agent, such consent to be filed along with the certificate of transfer) to which a copy of such process shall be mailed by the Secretary of State. Process may be served upon the Secretary of State under this subsection by means of electronic transmission but only as prescribed by the Secretary of State. The Secretary of State is authorized to issue such rules and regulations with respect to such service as the Secretary of State deems necessary or appropriate. In the event of service upon the Secretary of State in accordance with this subsection, the Secretary of State shall forthwith notify such corporation that has transferred out of the State of Delaware by letter, directed to such corporation that has transferred out of the State of Delaware at the address so specified, unless such corporation shall have designated in writing to the Secretary of State a different address for such purpose, in which case it shall be mailed to the last address designated. Such letter shall be sent by a mail or courier service that includes a record of mailing or deposit with the courier and a record of delivery evidenced by the signature of the recipient. Such letter shall enclose a copy of the process and any other papers served on the Secretary of State pursuant to this subsection. It shall be the duty of the plaintiff in the event of such service to serve process and any other papers in duplicate, to notify the Secretary of State that service is being effected pursuant to this subsection and to pay the Secretary of State the sum of \$50 for the use of the State, which sum shall be taxed as part of the costs in the proceeding, if the plaintiff shall prevail therein. The Secretary of State shall maintain an alphabetical record of any such service setting forth the name of the plaintiff and the defendant, the title, docket number and nature of the proceeding in which process has been served, the fact that service has been effected pursuant to this subsection, the return date thereof, and the day and hour service was made. The Secretary of State shall not be required to retain such information longer than 5 years from receipt of the service of process.

(6) In the case of a certificate of transfer and domestic continuance, that the corporation will continue to exist as a corporation of this State after the certificate of transfer and domestic continuance becomes effective.

(c) Upon the filing of a certificate of transfer in accordance with subsection (b) of this section and payment to the Secretary of State of all fees prescribed under this title, the Secretary of State shall certify that the corporation has filed all documents and paid all fees required by this title, and thereupon the corporation shall cease to exist as a corporation of this State at the time the certificate of transfer becomes effective in accordance with § 103 of this title. Such certificate of the Secretary of State shall be prima facie evidence of the transfer, domestication or continuance by such corporation out of this State.

(d) The transfer, domestication or continuance of a corporation out of this State in accordance with this section and the resulting cessation of its existence as a corporation of this State pursuant to a certificate of transfer shall not be deemed to

affect any obligations or liabilities of the corporation incurred prior to such transfer, domestication or continuance, the personal liability of any person incurred prior to such transfer, domestication or continuance, or the choice of law applicable to the corporation with respect to matters arising prior to such transfer, domestication or continuance. Unless otherwise agreed or otherwise provided in the certificate of incorporation, the transfer, domestication or continuance of a corporation out of the State of Delaware in accordance with this section shall not require such corporation to wind up its affairs or pay its liabilities and distribute its assets under this title and shall not be deemed to constitute a dissolution of such corporation.

(e) If a corporation files a certificate of transfer and domestic continuance, after the time the certificate of transfer and domestic continuance becomes effective, the corporation shall continue to exist as a corporation of this State, and the law of the State of Delaware, including this title, shall apply to the corporation to the same extent as prior to such time. So long as a corporation continues to exist as a corporation of the State of Delaware following the filing of a certificate of transfer and domestic continuance, the continuing corporation and the resulting entity shall, for all purposes of the laws of the State of Delaware, constitute a single entity formed, incorporated, created or otherwise having come into being, as applicable, and existing under the laws of the State of Delaware and the laws of the foreign jurisdiction.

(f) When a corporation has transferred, domesticated or continued pursuant to this section, for all purposes of the laws of the State of Delaware, the resulting entity shall be deemed to be the same entity as the transferring, domesticating or continuing corporation and shall constitute a continuation of the existence of such corporation in the form of the resulting entity. When any transfer, domestication or continuance shall have become effective under this section, for all purposes of the laws of the State of Delaware, all of the rights, privileges and powers of the corporation that has transferred, domesticated or continued, and all property, real, personal and mixed, and all debts due to such corporation, as well as all other things and causes of action belonging to such corporation, shall remain vested in the resulting entity (and also in the corporation that has transferred, domesticated or continued, if and for so long as such corporation continues its existence as a corporation of this State) and shall be the property of such resulting entity (and also of the corporation that has transferred, domesticated or continued, if and for so long as such corporation continues its existence as a corporation of this State), and the title to any real property vested by deed or otherwise in such corporation shall not revert or be in any way impaired by reason of this title; but all rights of creditors and all liens upon any property of such corporation shall be preserved unimpaired, and all debts, liabilities and duties of such corporation shall remain attached to the resulting entity (and also to the corporation that has transferred, domesticated or continued, if and for so long as such corporation continues its existence as a corporation of this State), and may be enforced against it to the same extent as if said debts, liabilities and duties had originally been incurred or contracted by it in its capacity as such resulting entity. The rights, privileges, powers and interests in property of the corporation, as well as the debts, liabilities and duties of the corporation, shall not be deemed, as a consequence of the transfer, domestication or continuance, to have been transferred to the resulting entity for any purpose of the laws of the State of Delaware.

(g) In connection with a transfer, domestication or continuance under this section, shares of stock of the transferring, domesticating or continuing corporation may be exchanged for or converted into cash, property, or shares of stock, rights or securities of, or interests in, the resulting entity or, in addition to or in lieu thereof, may be exchanged for or converted into cash, property, or shares of stock, rights or securities of, or interests in, another corporation or other entity or may be cancelled.

(h) No vote of the stockholders of a corporation shall be necessary to authorize a transfer, domestication or continuance if no shares of the stock of such corporation shall have been issued prior to the adoption by the board of directors of the resolution approving the transfer, domestication or continuance.

(i) Whenever it shall be desired to transfer to or domesticate or continue in any foreign jurisdiction any nonstock corporation, the governing body shall perform all the acts necessary to effect a transfer, domestication or continuance which are required by this section to be performed by the board of directors of a corporation having capital stock. If the members of a nonstock corporation are entitled to vote for the election of members of its governing body or are entitled under the certificate of incorporation or the bylaws of such corporation to vote on such transfer, domestication or continuance or on a merger, consolidation, or dissolution of the corporation, they, and any other holder of any membership interest in the corporation, shall perform all the acts necessary to effect a transfer, domestication or continuance which are required by this section to be performed by the stockholders of a corporation having capital stock. If there is no member entitled to vote thereon, nor any other holder of any membership interest in the corporation, the transfer, domestication or continuance of the corporation shall be authorized at a meeting of the governing body, upon the adoption of a resolution to transfer or domesticate or continue by the vote of a majority of members of its governing body then in office. In all other respects, the method and proceedings for the transfer, domestication or continuance of a nonstock corporation shall conform as nearly as may be to the proceedings prescribed by this section for the transfer, domestication or continuance of corporations having capital stock. In the case of a charitable nonstock corporation, due notice of the corporation's intent to effect a transfer, domestication or continuance shall be mailed to the Attorney General of the State of Delaware 10 days prior to the date of the proposed transfer, domestication or continuance.

Credits

70 Laws 1995, ch. 79, § 20, eff. July 1, 1995; 71 Laws 1997, ch. 120, §§ 20-29, eff. July 1, 1997; 75 Laws 2005, ch. 30, §§ 67-79, eff. Aug. 1, 2005; 77 Laws 2010, ch. 253, § 66, eff. Aug. 1, 2010; 77 Laws 2010, ch. 290, § 35, eff. Aug. 2, 2010; 78 Laws 2012, ch. 273, § 11, eff. Aug. 1, 2012; 79 Laws 2013, ch. 122, § 10, eff. Aug. 1, 2013.

8 Del.C. § 390, DE ST TI 8 § 390

Current through 81 Laws 2018, chs. 200-365. Revisions to 2018 Acts by the Delaware Code Revisors were unavailable at the time of publication.

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