

ing shares; the classification of any unissued part of the authorized capital stock; and the changing of the location of the principal office.

*Procedure.*

SEC. 25. Articles of amendment signed and acknowledged in the same manner as an original certificate, by the president and a majority of the directors, managers or trustees shall within thirty days after such meeting be prepared, setting forth such amendment and the particulars thereof and stating that it has been duly adopted by the stockholders or members; but no amendment shall take effect until the articles have been duly executed and delivered to the State Tax Commissioner with the recording fees (to be charged at the same rates, and by said commissioner divided, accounted for, and paid over, as in the case of an original certificate). Articles of amendment shall be promptly recorded by the State Tax Commissioner, and when recorded the original or a certified copy shall be sent by him for recording to the clerk of the Circuit or Superior Court as is herein above provided for the case of an original certificate; and a duly certified copy of such articles of amendment from the records of the State Tax Commissioner or of the Circuit or Superior Court shall be prima facie evidence of the rights and powers of the corporation as amended.

*Increase of Stock.*

SEC. 26. If an increase of the capital stock of any corporation shall have been duly authorized, as in Section 24 is provided, the articles of amendment shall also set forth (a) the total amounts of capital stock already authorized and issued; (b) the amount of cash paid in for stock already issued and the amount of stock already issued for property or services; (c) the amount of additional stock authorized; (d) and the classes, if any, into which the additional stock is to be divided, with the preferences, voting powers, restrictions and qualifications of the increased shares.

*Reduction of Stock.*

SEC. 27. If a reduction of the capital stock shall have been duly authorized, as in Section 24 is provided, the articles of amendments shall also set forth: (a) the total amounts of capital stock authorized and issued; (b) the amount of the reduction and the manner in which it shall be effected; (c) a copy of the resolution authorizing the reduction; but, except as provided in the next succeeding section, no corporation shall be entitled to reduce its capital stock until the amount of its unsecured debts