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COMMONWEALTH OF KENTUCKY
OFFICE OF SECRETARY OF STATE
FRANKFORT, 40501

DIXIELL R. DAVIS
SECRETARY OF STATE

CLINTON H. NEWMAN II
ASSTANT SECRETARY OF STATE

March 11, 1987

SECRETARY OF STATE (502) 564-3400
CORPORATE FILINGS (502) 564-3348
CORPORATION RECORDS (502) 564-3220

Patricia L. Mack
Greenebaum Doll & McDonald
3300 First National Tower
Louisville, Kentucky 40202

RE: "Elkhorn & Jellico Coal Co."

Dear Ms. Mack:

Under the provisions of Kentucky Law KRS 271A.465, ninety (90) days have elapsed since the Statement of Intent to Dissolve for the above-named corporation was forwarded to the Secretary of Revenue as provided in KRS 271A.425, and no notice that taxes are due has been filed with the Secretary of State by the Secretary of Revenue.

The corporation may submit triplicate originals of Articles of Dissolution to this office for filing (KRS 271A.460). The filing fee is \$15.00 (KRS 271A.630(15)).

Please do not hesitate to call if you have any questions.

Sincerely,

Ruth Ann Powers
Corporation Division Director

by:

Ann Clay Hanly
Corporation Clerk Principal