



**THOMAS B. MILLER**  
Commissioner

**FINANCE AND ADMINISTRATION CABINET  
DEPARTMENT OF REVENUE  
OFFICE OF INCOME TAXATION**

**ELYSE WEIGEL**  
Deputy Commissioner

**DON RICHARDSON**  
Executive Director

January 19, 2011

**BEAVER ELKHORN COAL, INC.  
3900 CROSBY DR  
#1901  
LEXINGTON KY 40515**

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate **BEAVER ELKHORN COAL, INC.** has filed Kentucky Income Tax Returns through the tax year ended 12/31/2009, and has paid the taxes shown to be due or assessed as of the date of this letter. The Department of Revenue requests the company's charter be reinstated provided all other requirements of the Secretary of State have been met by the corporation. This letter is valid for 30 days from the date of this letter.

Sincerely,

Mary Jo Brown, Revenue Auditor  
Division of Corporation Tax  
501 High Street, 7th Floor, Sta. 52  
Frankfort, KY 40601  
502-564-7317  
FAX# 502-564-0058

Kentucky Secretary of State organization number 0649303