

THOMAS B. MILLER Commissioner

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF INCOME TAXATION

ELYSE WEIGEL Deputy Commissioner

BOB BROOKS Executive Director

December 17, 2012

GERARD JEWELERS LLC 1251 S HURSTBOURNE LANE LOUISVILLE KY 40222

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate **GERARD JEWELERS LLC** has filed Kentucky Income Tax Returns through the tax year ended 2011, 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 limited liability company. This letter is valid for 30 days from the date of this letter.

Sincerely,

James Sutherland, Revenue Program Officer Pass Through Entity Branch 501 High Street, Mail Station 69 Frankfort, KY 40601 Phone: (502) 564-7359 Fax: (502) 564-3392

Kentucky Secretary of State organization number 0532515

