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THOMAS B. MILLER Commissioner

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF INCOME TAXATION

ELYSE WEIGEL Deputy Commissioner

BOB BROOKS Executive Director

October 13, 2011

PEOPLE UNDERSTANDING SPECIAL HANDICAPS, INC. 959 LEESTOWN LN. FRANKFORT KY 406012005

Re: Request for a Letter of Good Standing

Based upon the Department of Revenue records and the information submitted, **PEOPLE UNDERSTANDING SPECIAL HANDICAPS, INC.** is exempt from filing a Kentucky Corporation Income Tax Return pursuant to KRS 141.040, KRS 141.0401 and KRS 136.070. This exemption does not apply to any other taxes administered by the Commonwealth of Kentucky. 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.

Any changes in the corporation's articles of incorporation, by-laws, method of reporting, name or address, or ruling by the Internal Revenue Service must be reported to this office.

Sincerely,

Byron Durham, Revenue Auditor Division of Corporation Tax 501 High Street, Mail Sta. 52 Frankfort, KY 40601 502-564-2053 FAX# 502-564-0058

Kentucky Secretary of State organization number 0149821

