C227

Commonwealth of Kentucky Trey Grayson, Secretary of State

0625324.04 Trey Grayson Secretary of State Received and Filed

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Trey Grayson Secretary of State P. O. Box 718 Frankfort, KY 40602-0718 (502) 564-3490 http://www.sos.ky.gov

Renewal Certificate of Assumed Name

REN

This certifies that the assumed name of

PILLION ACCOUNTING & TAX

is hereby renewed by

VP ACCOUNTING & TAX SERVICE, INC.

a business entity organized and existing in the State of Kentucky.

Signatures

Signature VANESSA PILLION PRESIDENT Date 5/25/2010 12:15:57 PM