



**THOMAS B. MILLER**  
Commissioner

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

**ELYSE WEIGEL**  
Deputy Commissioner

**BOB BROOKS**  
Executive Director

January 6, 2012

**INTERNATIONAL COAL ENERGY SALES, INC  
P.O. BOX 1030  
ASHLAND KY 41105-1030**

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate **INTERNATIONAL COAL ENERGY SALES, INC** has filed Kentucky Income Tax Returns through the tax year ended 12/31/2010, 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,

Vickie Nichols, Revenue Program Officer  
Pass Through Entity Tax Branch  
501 High Street, Mail Sta. 69  
Frankfort, KY 40601  
502-564-7367  
FAX# 502-564-3392

Kentucky Secretary of State organization number 0547631