KENTUCKY SECRETARY OF STATE P.O.BOX 718 FRANKFORT, KY 40602



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Certificate of Revocation

I, Elaine N. Walker, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

COGAN USA INC.

did not file its 2011 annual report within sixty days after it was due. Accordingly, the Secretary of State revoked the corporation's authority to transact business in Kentucky on September 10, 2011.

IMPORTANT NOTICE

COGAN USA INC. 134 BOYNTON AVENUE PLATTSBURGH NY 12901



Elin W. Waller

Elaine N. Walker Secretary of State