

KENTUCKY SECRETARY OF STATE
P.O.BOX 718
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Certificate of Revocation

I, Trey Grayson, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

J.H. COHN LLP

did not file its 2010 annual report within sixty days after it was due. Accordingly, the Secretary of State revoked the limited liability partnership's statement of foreign qualification to transact business in Kentucky on November 2, 2010.

IMPORTANT NOTICE

**J.H. COHN LLP
4 BECKER FARM ROAD
ROSELAND NJ 07068**



Tn6z

Trey Grayson
Secretary of State