



**EDUCATION and WORKFORCE DEVELOPMENT CABINET
OFFICE OF EMPLOYMENT AND TRAINING**

Steven L. Beshear
Governor

Tax Enforcement Branch
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Joseph U. Meyer
Secretary

William Monterosso
Executive Director

Date: 08/28/2012

SPG USA, INC.

Dear Sir/Madam:

KRS 14A.7-030(1)(f) CERTIFICATE

The Division of Unemployment Insurance certifies that, on this date, this applicant for corporate charter reinstatement meets the requirements of KRS 14A.7-030(1)(f).

Sincerely,

Chad Atha
Division of Unemployment Insurance
275 East Main Street, 2-EH
Frankfort, Kentucky 40621
Phone: (502) 564-2272

Kentucky Secretary of State organization number 0495248