

THOMAS B. MILLER Commissioner

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

ELYSE WEIGEL **Deputy Commissioner**

BOB BROOKS Executive Director

April 14, 2011

TOP NAILS, LLC 5058 BUFORD HWY NE DORAVILLE GA 30340

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate TOP NAILS, LLC has filed Kentucky Income Tax Returns through the tax year ended 12/30/2009, 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 limited liability company. This letter is valid for 30 days from the date of this letter.

Sincerely,

Velicia Martindale, Revenue Auditor Division of Corporation Tax 501 High Street, 7th Floor, Sta. 52 Frankfort, KY 40601 502-564-2194 FAX# 502-564-0058

Kentucky Secretary of State organization number 0598748

