

DANIEL P. BORK
Commissioner

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF INCOME TAXATION

ELYSE WEIGELDeputy Commissioner

March 16, 2016

HEALTHCARE EDUCATION AND REGISTRATION TRAINING, INC. 2812 FAIRMONT STREET PADUCAH KY 42003

Re: Request for a Letter of Good Standing

Based upon the Department of Revenue records and the information submitted, **HEALTHCARE EDUCATION AND REGISTRATION TRAINING, INC.** is exempt from filing a Kentucky Corporation Income Tax Return pursuant to KRS 141.040, KRS 141.0401 and KRS 136.070. This exemption does not apply to any other taxes administered by the Commonwealth of Kentucky. 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.

Any changes in the corporation's articles of incorporation, by-laws, method of reporting, name or address, or ruling by the Internal Revenue Service must be reported to this office.

Sincerely,

James REVE277, Taxpayer Services Specialist II Pass Through Entity Branch 501 High Street, Mail Station 69 Frankfort, KY 40601 Phone: (502) 564-7359

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Kentucky Secretary of State organization number 0608054

