

THOMAS B. MILLER
Commissioner

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF INCOME TAXATION

ELYSE WEIGELDeputy Commissioner

DON RICHARDSON Executive Director

November 15, 2010

TOPS ENTERPRISES, INC. 753 W. BROADWAY LAWRENCEBURG KY 40342

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate **TOPS ENTERPRISES, INC.** has filed Kentucky Income Tax Returns through the tax year ended December 31, 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 corporation. This letter is valid for 30 days from the date of this letter.

Sincerely,

Jessica Honican, Revenue Auditor II Division of Corporation Tax 501 High Street, 6th Floor, Sta.69 Frankfort, KY 40601 502-564-2169 FAX# 502-564-3392

Kentucky Secretary of State organization number 0142355

