KENTUCKY SECRETARY OF STATE P.O.BOX 718 FRANKFORT, KY 40602



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Certificate of Revocation

I, Elaine N. Walker, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

P&S LIQUIDATING COMPANY 10, LLC

did not file its 2011 annual report within sixty days after it was due. Accordingly, the Secretary of State revoked the limited liability company's authority to transact business in Kentucky on September 10, 2011.

IMPORTANT NOTICE

P&S LIQUIDATING COMPANY 10, LLC 333 EARLE OVINGTON BLVD. SUITE 1035 UNIONDALE NY 11553

Eline W. Walker

Elaine N. Walker Secretary of State