

THOMAS B. MILLER
Commissioner

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF INCOME TAXATION

ELYSE WEIGELDeputy Commissioner

BOB BROOKSExecutive Director

December 14, 2015

COAL MANAGEMENT SERVICES, LLC 700 CALUMET LANE MADISONVILLE KY 42431

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate **COAL MANAGEMENT SERVICES, LLC** has filed Kentucky Income Tax Returns through the tax year ended 12/31/2014, 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,

Stephanie REVX219, Taxpayer Services Specialist I Division of Corporation Tax 501 High Street, Mail Sta. 69 Frankfort, KY 40601 502-564-2028 FAX# 502-564-3392

Kentucky Secretary of State organization number 0591564

