

THOMAS B. MILLER
Commissioner

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF INCOME TAXATION

ELYSE WEIGELDeputy Commissioner

BOB BROOKSExecutive Director

October 19, 2012

MOR-COAL, INC. P O BOX 369 JEFFERSONVILLE IN 403920118

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate **MOR-COAL**, **INC.** has filed Kentucky Income Tax Returns through the tax year ended 12/31/2011, 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,

Charles Williams, Revenue Auditor III Division of Corporation Tax 501 High Street, Mail Sta. 69 Frankfort, KY 40601 502-564-7387 FAX# 502-564-3392

Kentucky Secretary of State organization number 0089172

