

THOMAS B. MILLER
Commissioner

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF INCOME TAXATION

ELYSE WEIGELDeputy Commissioner

DON RICHARDSON Executive Director

December 27, 2010

LINDEMEYER CPA LLC PO BOX 10 6460 LAGRANGE RD CRESTWOOD KY 40014

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate **BROWN'S NURSERY, INC.** has filed Kentucky Income Tax Returns through the tax year ended 12/31/2009, 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,

Ellina Alford, Revenue Program Officer Division of Corporation Tax 501 High Street, 7th Floor, Sta. 52 Frankfort, KY 40601 502-564-2112 FAX# 502-564-0058

Kentucky Secretary of State organization number 0413782

