

THOMAS B. MILLER
Commissioner

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF INCOME TAXATION

ELYSE WEIGELDeputy Commissioner

DON RICHARDSON Executive Director

February 15, 2011

THE RICHFIELD COAL COMPANY 3000 ROCKWELL RD. WINCHESTER KY 40391

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate **THE RICHFIELD COAL COMPANY** 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,

Neelofar Moula, Revenue Auditor Pass Through Entity Tax Branch 501 High Street, 6th Floor, Sta. 69 Frankfort, KY 40601 502-564-7335 FAX# 502-564-3392

Kentucky Secretary of State organization number 0044091

