



THOMAS B. MILLER
Commissioner

**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF INCOME TAXATION**

ELYSE WEIGEL
Deputy Commissioner

BOB BROOKS
Executive Director

December 22, 2011

**FRONTIER MARINE WORLD, LLC
3719 OLD LEEDS RD
BIRMINGHAM, AL. 35213**

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate **FRONTIER MARINE WORLD, LLC** has filed Kentucky Income Tax Returns through the tax year ended 12/31/2010, 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,

Jeremy Branham, Revenue Auditor I
Pass Through Entity Tax Branch
501 High Street, Mail Sta.69
Frankfort, KY 40601
502-564-7337
FAX# 502-564-3392

Kentucky Secretary of State organization number 0415892