THOMAS B. MILLER
Commissioner

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF INCOME TAXATION

ELYSE WEIGEL
Deputy Commissioner

BOB BROOKS
Executive Director

October 20, 2014

J. ESTELL, INC.
3504 HILLVALE ROAD
LOUISVILLE KY 40241

Re: Request for a Letter of Good Standing

The Department of Revenue records indicate **J. ESTELL, INC.** has filed Kentucky Income Tax Returns through the tax year ended 12/31/2013, 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,

Holly REVX186, Revenue Auditor I
Division of Corporation Tax
501 High Street, Mail Sta. 52
Frankfort, KY 40601
502-564-7263
FAX# 502-564-0058

Kentucky Secretary of State organization number 0552118