THOMAS B. MILLER
Commissioner

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF INCOME TAXATION

ELYSE WEIGEL
Deputy Commissioner

DON RICHARDSON
Executive Director

December 27, 2010

MISERY IS OPTIONAL PLAYERS FOUNDATION, INC.
3200 POPLAR LEVEL RD.
LOUISVILLE KY 40213

Re: Request for a Letter of Good Standing

Based upon the Department of Revenue records and the information submitted, **MISERY IS OPTIONAL PLAYERS FOUNDATION, INC.** is exempt from filing a Kentucky Corporation Income Tax Return pursuant to KRS 141.040, KRS 141.0401 and KRS 136.070. This exemption does not apply to any other taxes administered by the Commonwealth of Kentucky. The Department of Revenue requests the company's charter be reinstated provided all other requirements of the Secrtary of State have been met by the corporation. This letter is valid for 30 days from the date of this letter.

Any changes in the corporation's articles of incorporation, by-laws, method of reporting, name or address, or ruling by the Internal Revenue Service must be reported to this office.

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 0305178