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J. Kenneth Blackwell, Secretary of State
Ohio Secretary of State
Central Ohio (614) 466-3910
Toll Free: 1-877-SOS-FILE (1-877-767-3453)

Re: GROSSMAN INC.
Charter / License No: 499619
Original Date: 6/14/1977

January 4, 2007

NEAL GROSSMAN
1305 W 80TH ST
CLEVELAND, OH 44102

The tax commissioner has certified that the above named corporation failed to file necessary corporate franchise tax reports or pay any such taxes within the time prescribed by law. Therefore, in accordance with Ohio Revised Code (O.R.C.) Section 5733.20, you are herby notified that the Office of the Secretary of State has cancelled the Articles of Incorporation/Certificate of Authority for the above named corporation as of January 4, 2007.

Further, the Office of the Secretary of State shall notify the County Recorder of the county in which the principal place of business of the corporation in this state is located that this cancellation has taken place.

While cancelled, O.R.C. Section 5733.21 prohibits any person from exercising or attempting to exercise "any powers, privileges, or franchises under the articles of incorporation or certificate of authority."

Reinstatement of a Corporation

A corporation whose articles of incorporation or certificate of authority have been cancelled pursuant to O.R.C. Section 5733.20 can apply for reinstatement by doing all of the following:

1. Forward a copy of this cancellation notice to the Ohio Department of Taxation, Reinstatement Division, P.O. Box 182382, Columbus, Ohio 43218-2382 along with the following information:

   A. The corporation's Ohio Corporate Franchise Tax Identification Number assigned by the Ohio Department of Taxation's Corporate Franchise Tax Section.

   B. The corporation's Federal Employer Identification Number (FEIN) assigned by the U.S. Internal Revenue Service.

   The Department of Taxation will inform the corporation what reports and taxes are required to be filed and paid. After the corporation has filed all reports and paid all taxes fees, and penalties the Department of Taxation will issue the corporation a "D-3" Certificate of Reinstatement.

2. Forward the D-3 certificate to the Office of Secretary of State, P.O. Box 788, Columbus, OH 43216, together with a check or money order for the filing fee of $25.00. Please make the check/money order payable to the Ohio Secretary of State.

Once the Secretary of State's Office receives the D-3 certificate it will begin process of reinstatement on its records. When all required information has been provided, the Office of the Secretary of State will issue the corporation a formal "Certificate of Reinstatement. "

Please be advised that the Secretary of State will not forward notice of reinstatement to the county recorders or other county authorities. It will be the responsibility of the corporation to notify county authorities of reinstatement if necessary.

If you have any questions regarding this cancellation notice, please call the Ohio Department of Taxation, Corporate Franchise Division at 1-888-405-4039.

Sincerely,

J. Kenneth Blackwell
Secretary of State