

Exhibit J

(Copy of Sales Tax or Wholesale License or Application)

1. Colorado Sales Tax License for Grand Life Solutions at 10863 US Highway 34, Unit A, Grand Lake valid until December 31, 2015
2. Address Change for Colorado Sales Tax License
3. Colorado Sales Tax License for Grand Life Solutions at 62429 US Highway 40, Granby, CO valid until December 31, 2015

Must collect
taxes for:
**SALES TAX
LICENSE**

COLORADO GRAND

USE ACCOUNT NUMBER for all references	LIABILITY INFORMATION					ISSUE DATE			LICENSE VALID TO DECEMBER 31
	county	city	industry	type	liability date	month	day	year	
29862251-0000	53	0206	018	L	102014	Jun	23	15	2015

THIS LICENSE MUST BE POSTED AT THE FOLLOWING LOCATION
IN A CONSPICUOUS PLACE: 10863 US HIGHWAY 34 UNIT A GRAND LAKE CO 80447-8611

**THIS LICENSE IS NOT
TRANSFERABLE**



GRAND LIFE SOLUTIONS
ATTN: KEVIN SPEIER
PO BOX 2541
GRANBY CO 80446-2541

Executive Director
Department of Revenue

▲ Detach Here ▲

Letter Id: L2000014784

Important Verification Process:

If you are new to Colorado sales tax visit: www.Colorado.gov/revenue/salestaxbasics

VERIFY that all information on your sales tax license is correct. Modify and update any errors you identify on the Internet through Revenue Online. Access your tax account, file returns, submit payments, verify sales tax licenses and view sales tax rates through Revenue Online at www.Colorado.gov/RevenueOnline

All the information you need to register is on this document; have it with you before you begin. Follow these easy steps.

1. Go to www.Colorado.gov/RevenueOnline
2. Click on the **Sign Up (Individual or Business)** link on the right.
3. Click on **Continue**.

Now click on: **Enter Taxpayer Information**. Click on the down arrow in the Account Type list and select Other. Use the first 8-digits of the account number shown on your license. Complete the rest of the screen.

Next click on: **Enter Login Information** and complete the screen (this is information YOU get to create for the account).

Next click on: **Enter Account Information** and complete the screen.

Your Letter ID is: L2000014784

Then click the **Submit** button. You will see a confirmation page on your screen. You should receive a confirmation email from the Colorado Department of Revenue. If you do not, check your Junk email folder. Once you have your Authorization Code return to Revenue Online via the link in your email. Enter the Login ID and Password you created.

1. Click on the **Login** button.
2. Enter the Authorization Code from your email (first time only).
3. Click Login. You should then be in your account. NOTE: If you have additional tax types registered under the same Account Number, such as withholding, you will be able to view those tax types through the account. You do not need to create separate Login IDs and Passwords for each tax in your account.

Filing Returns

To file a return, go to Revenue Online (www.Colorado.gov/RevenueOnline). You must file a return for each reporting period. If you have no tax to report, file a "zero" return. Tax reporting and payment are your responsibility. To avoid late penalties and interest, file online on or before the due date. If you discontinue sales, you may close your business location through Revenue Online.

Learn more and avoid unnecessary errors by attending our free sales tax classes! Sign up at www.TaxSeminars.state.co.us

Address Change or Business Closure Form (DR 1102) Instructions

The address change or closure form must be used to notify the department of name/address changes, or to notify the department that you are no longer liable for Colorado sales tax, withholding tax or retailer's use tax. You can close your account online at www.Colorado.gov/RevenueOnline. File this form now through Revenue Online. Visit www.Colorado.gov/RevenueOnline

Revenue Online allows convenient and secure access to conduct business with the Department of Revenue. To learn more about Revenue Online, choose the "Help Link" in the upper left hand corner of the login screen. The "Help Link" gives detailed information of the services available. Third party login access information is included in the list of services.

Change in Ownership

If there has been a change in ownership and you are the new owner, you must complete a Sales Tax / Wage Withholding Account Application (CR 0100) for a new account to be established.

FEIN

This is your Federal employer identification number. Please enter your Federal employer identification number.

Note: A new FEIN will require a new Department of Revenue account. Please fill out a Sales Tax / Wage Withholding Account Application (CR 0100).

Change of Name/Address

Use the right hand block to change any portion of your name/address. Mail the completed form to the Department of Revenue. If you have changed jurisdiction and are filing a sales tax return please download a single flat DR 0100 form our Web site at www.TaxColorado.com so that you may collect and remit the correct sales tax for your new location. Once the department has received your Address Change or Business Closure Form, you will first receive a single flat DR 0100 return and then a coupon book the following month. If you elect to file electronically, you will not receive a flat or a coupon book. See the DR 1002 available on our Web site to verify the tax rates applicable to your new address location. If you are changing a corporate name, you must include the Amended Articles of Incorporation from the Secretary of State's Office.

Important

DO NOT make changes to the name and address on your returns after you have notified the Department on the Address Change or Closure Form.

Date of Closure

Check the appropriate tax type box and indicate the date your account should be closed. This box should be checked **ONLY** if:

1. Your business was sold or discontinued.
2. You are no longer liable for the tax indicated.
3. The structure of your business changed and a new Federal Employer I.D. Number (FEIN) was issued.
4. Your corporation merged into another corporation.

Mail to and make checks payable to:

Department of Revenue
Denver, CO 80261-0009

DETACH FORM
ON THIS LINE

Photocopy for your records.

Cut here and send only the coupon below. Help us save time and your tax dollars.

DR 1102 (08/30/13)
COLORADO DEPARTMENT OF REVENUE
www.TaxColorado.com

Address Change or Business Closure Form

Use this form to notify the department of name and/or address changes or to notify the department that you want to close your account				Account Number 29862251-0000		FEIN 47-1726215			
Date account closed: (MM/DD/YYYY) NEVER		<input type="checkbox"/> Withholding Tax Date (MM/DD/YYYY) NEVER (Last Day of Payroll)		<input type="checkbox"/> Sales Tax Date (MM/DD/YYYY) NEVER (Last Day of Sales)		<input type="checkbox"/> Entire Account Date (MM/DD/YYYY) 09/04/14		<input type="checkbox"/> Other Date (MM/DD/YYYY) NEVER	
Previous Name and Address (Address Change Only)				New Name and Address (Address Change Only)					
Last Name Speler		First Name kevin		Last Name Speler		First Name kevin			
Address 62429 US HWY 40, Unit C				Address 10863 US HWY 34, UNIT A					
City GRANBY				City GRAND LAKE		County GRAND			
State CO		Zip 80446		State CO		Zip 80447		Telephone 4694380094	
<input type="radio"/> Mailing Address <input checked="" type="radio"/> Physical Address <input type="radio"/> Both				<input type="radio"/> Inside City <input checked="" type="radio"/> Outside City					
Mail to: Colorado Department of Revenue Denver, Colorado 80261-0009				Note: If your retail business location changes during a filing period you must file a separate sales tax return for the taxes collected at each location Authorized Signature					

DR 0140 (02/16/11)
DEPARTMENT OF REVENUE
DENVER CO 80261-0013

STATE
COLORADO

COUNTY
GRAND

Must collect
taxes for:
**SALES TAX
LICENSE**

USE ACCOUNT NUMBER for all references	LIABILITY INFORMATION					ISSUE DATE			LICENSE VALID TO DECEMBER 31
	county	city	industry	type	liability date	month	day	year	
29862251-0000	53	0206	010	L	010115	Sep	04	14	2015

THIS LICENSE MUST BE POSTED AT THE FOLLOWING LOCATION
IN A CONSPICUOUS PLACE: 62429 US HWY 40 GRANBY CO 80446

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