Commonwealth of Kentucky Trey Grayson Secretary of State

Certificate of Dissolution

EDWARD KIPER 10924 OWENSBORO RD FALLS OF ROUGH, KY 40119

I, Trey Grayson, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

KIPER ATV'S, LLC

did not file its 2006 annual report within sixty days after it was due. Accordingly, the Secretary of State administratively dissolved the limited liability company on November 2nd, 2006.



IN WITNESS THEREOF, I have hereunto set my hand and affixed my official seal this 2nd day of November, 2006.

Trey Grayson
Secretary of State