Commonwealth of Kentucky Trey Grayson Secretary of State

Certificate of Dissolution

J-AC-N-HEATING INC. 874 HAWK CREEK RD. LONDON, KY 40741

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,

J-AC-N-HEATING INC.

did not file its 2007 annual report within sixty days after it was due. Accordingly, the Secretary of State administratively dissolved the company on November 1st, 2007.



IN WITNESS THEREOF, I have hereunto set my hand and affixed my official seal this 1st day of November, 2007.

Trey Grayson
Secretary of State