

Commonwealth of Kentucky
Trey Grayson
Secretary of State

Certificate of Dissolution

**CHARLES M. TOPCIK
2513 TUCKAHO ROAD
LOUISVILLE, KY 40207**

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,

TOP JEWEL, INCORPORATED

did not file its 2006 annual report within sixty days after it was due. Accordingly, the Secretary of State administratively dissolved the 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