

Commonwealth of Kentucky
Trey Grayson
Secretary of State

Certificate of Dissolution

**HOUSTON M. OPPENHEIMER
BORNSTEIN & OPPHEIMER
950 BRECKINRIDGE LANE
SUITE 40
SPEINGS OFFICE CENTER
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,

IP PHONE FINANCING, LLC

did not file its 2005 annual report within sixty days after it was due. Accordingly, the Secretary of State administratively dissolved the limited liability company on November 1st, 2005.



IN WITNESS THEREOF, I have
hereunto set my hand and affixed my
official seal this 1st day of
November, 2005.



Trey Grayson
Secretary of State