Commonwealth of Kentucky Trey Grayson Secretary of State

Certificate of Dissolution

DAVID M. KAPLAN, ATTORNEY AT LAW 201 WEST SHORT STREET SUITE 404 LEXINGTON, KY 40507

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,

WINSOR STEEL, INC.

did not file its 2005 annual report within sixty days after it was due. Accordingly, the Secretary of State administratively dissolved the 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