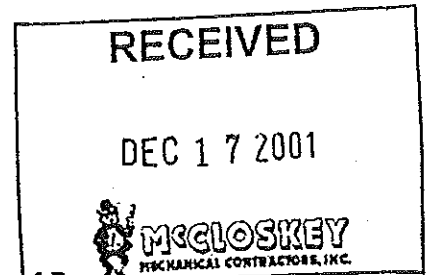


12/11/01

Taxpayer Identification# 222-615-683/000

Dear Business Representative:

Congratulations! You are now registered with the New Jersey Division of Revenue.



Use the Taxpayer Identification Number listed above on all correspondence with the Divisions of Revenue and Taxation, as well as with the Department of Labor (if the business is subject to unemployment withholdings). Your tax returns and payments will be filed under this number, and you will be able to access information about your account by referencing it.

Additionally, please note that State law (Public Law 2001, c.134) requires all contractors and subcontractors with State agencies to provide proof of their registration with the Division of Revenue. The law also amended Section 92 of the Casino Control Act, which deals with the casino service industry.

We have attached a Proof of Registration Certificate for your use. To comply with the law, if you are currently under contract or entering into a contract with a State agency, you must provide a copy of the certificate to the contracting agency.

If you have any questions or require more information, feel free to call our Registration Hotline at (609) 292-1730.

I wish you continued success in your business endeavors.

Sincerely,

Patricia A. Chiacchio

Patricia A. Chiacchio
Director, Division of Revenue

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE
FOR STATE AGENCY AND CASINO SERVICE CONTRACTORS

DEPARTMENT OF TREASURY
DIVISION OF REVENUE
PO BOX 252
TRENTON, N J 08646-0252

TAXPAYER NAME:
MCCLOSKEY MECHANICAL CONTRACTORS, INC.

TRADE NAME:

TAXPAYER IDENTIFICATION#
222-615-683/000

CONTRACTOR CERTIFICATION#
0108874

ADDRESS
710 LAUREL RD
LINDENWOLD NJ 08021

ISSUANCE DATE:
12/11/01

EFFECTIVE DATE:
05/20/85

Patricia A. Chiacchio
Director, Division of Revenue

FORM-BRC(08-01)

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.