

STATE OF NEW JERSEY  
BUSINESS REGISTRATION CERTIFICATE

DEPARTMENT OF TREASURY  
DIVISION OF REVENUE  
PO BOX 232  
TRENTON, N.J. 08646-0252

TAXPAYER NAME:  
SPRUCE INDUSTRIES, INC.

TRADE NAME:

ADDRESS:  
759 E LINCOLN AVE  
RAHRAY NJ 07065  
EFFECTIVE DATE:

SEQUENCE NUMBER:

0083223

ISSUANCE DATE:

12/03/09

09/01/61

*James J. Perrone*  
Director  
New Jersey Division of Revenue

FORM-BRC

(6-05), B200040v

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

CERT-1

STATE OF NEW JERSEY  
Certificate of Authority

DIVISION OF TAXATION  
TRENTON, N.J. 08695

The person, partnership or corporation named below is hereby authorized to collect:  
NEW JERSEY SALES & USE TAX

pursuant to N.J.S.A. 54:32B-1 ET SEQ.

This authorization is good ONLY for the named person at the location specified herein.  
This authorization is null and void if any change of ownership or address is effected.

SPRUCE INDUSTRIES, INC.  
759 E LINCOLN AVE  
RAHRAY NJ 07065

Tax Registration No.: xxx-xxx-339/000

Tax Effective Date: 01-01-11

Document Locator No.: A000033141

Date Issued: 01-11-11

*Michael J. Bray*  
Acting Director, Division of Taxation

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