



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

May 18, 2007

TO WHOM IT MAY CONCERN:

Re AT&T CAPITAL HOLDINGS, INC.

It appears from our records that the above named corporation has filed all the required Business Corporation Tax Returns due to be filed and paid all taxes indicated thereon and is in good standing with this Division as of this date regarding any liability under the Rhode Island Business Corporation Tax Law.

This letter is issued pursuant to the request of the above named corporation for the purpose of

REINSTATEMENT OF REVOKED CORPORATE CHARTER

Very truly yours,

David M. Sullivan
Tax Administrator

Charles J. Larocque
Acting Chief Revenue Agent
Corporations

FILED

MAY 30 2007

By 027273