



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

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

Date: 12/19/2006

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STATE  
CORPORATIONS DIV

TO WHOM IT MAY CONCERN:

**Re: Industrial Equipment Associates, 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 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

Richard P. Smith, Chief  
Compliance and Collections