

Department of Administration DIVISION OF TAXATION One Capitol Hill Providence, R1 02908-5800

Date: 11/6/2006

Reinstated 11/8/2006

TO WHOM IT MAY CONCERN:

Re: Bigelow Auto Body, Inc.

It appears from our records that the above named corporation has file 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