

NOTICE: The enclosed N.J. State Sales Tax Certificate of Authority (CA-1) is a permit to:

- Collect N.J. State Sales Tax
- Issue N.J. Resale Certificates (ST-3)
- Issue N.J. Exempt Use Certificates (ST-4)

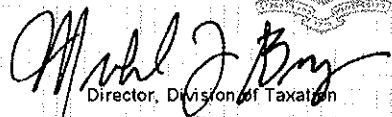

You must have a valid N.J. Sales Tax Certificate to collect Sales Tax or issue certificates.

If you are not subject to collect N.J. Sales Tax but need to issue Resale or Exempt Use Certificates, you can request to be placed on a "Non-reporting Basis". Call or write the Division to obtain the proper forms (ST-6205) at:

State of New Jersey Division of Taxation P O Box 252 Trenton, N.J. 08646-0252 (609) 292-9292.

This Certificate of Authority (CA-1) must be displayed at your place of business.

464-300-994/000

STATE OF NEW JERSEY		DIVISION OF TAXATION TRENTON, N.J. 08695	
Certificate of Authority			
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.			
BE CONSTRUCTION CORPORATION 235 WATCHUNG AVENUE WEST ORANGE NJ 07052		Tax Registration No.: XXX-XXX-994/000	 Director, Division of Taxation
		Tax Effective Date: 01-01-14	
		Document Locator No.: I0000821704	
		Date Issued: 12-23-13	
This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.			