

Commonwealth of Virginia

Department of Taxation

VIRGINIA BUSINESS TAX REGISTRATION

August 17, 2010

METRO AUCTION & CONSIGMENTS LLC 1601 ROLLINS DR ALEXANDRIA, VA 22307-1609

Re: METRO AUCTION & CONSIGMENTS LLC

Federal Employer Identification Number: 27-0450982

Entity Type: Limited Liability Company

This letter is to confirm your registration with the Virginia Department of Taxation (TAX) for the following business taxes:

| Tax Type | VA Tax Account Number | Filing Frequency | Effective Date |
|---------------|-----------------------|------------------|----------------|
| Sales and Use | 10-270450982F-001 | Monthly | 10/01/2009 |

Based on your filing frequency, the appropriate tax returns will be mailed to you automatically in advance of when they are needed.

To File Your Tax Returns ...

- The fastest, least expensive and most accurate way to file your tax returns and payments is online through TAX's iFile system
- You may also view your own filing and payment history online 24 hours a day
- TAX offers several methods for making EFT payments, including secure Internet filing services

To learn more about the online options available to you, visit our website at www.tax.virginia.gov.

To Report Business Changes ...

- All of our printed coupon books include an Form R-3, Registration Change Request
- Use Form R-3 to report address changes, contact changes, or changes in the status of your business, including closing the business
- Failure to notify us when your business is closed, may result in penalties charged for failure to file

To Contact Us ...

- For Customer Service assistance, please contact us at (804) 367-8037, Monday through Friday
 8:30 am to 5:00 pm
- For questions regarding this letter or your business registration, please contact our Registration Unit at (804) 367-8057, Monday through Friday 8:30 am to 4:30 pm

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