MASSACHUSETTS DEPARTMENT OF REVENUE

Form ST-1

Sales and Use Tax Registration Certificate This registration must be posted and visible at all times.

NEW ENGLAND GALLERY INC 350 N MAIN ST ANDOVER MA 01810-2611 Account ID: SLS-11118584-005 Certificate Number: 554438656

This certifies that the taxpayer named above is registered under Chapters 62C, 64H and 64I of the Massachusetts General Laws to sell tangible personal property at retail or for resale at the address shown above. This registration is non-transferable and may be suspended or revoked for failure to comply with state laws and regulations.

Effective Date: May 1, 1969