

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

 DATE (MM/DD/YYYY)
 2/11/2008

PRODUCER Frenkel & Co., Inc. Environmental Risk Services 725 S. Figueroa St., Ste. 2200 Los Angeles CA 90017	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.	
	INSURERS AFFORDING COVERAGE	NAIC #
INSURED C4 Environmental Services 16155 Sierra Lakes Parkway Suite 160-354 Fontana CA 92336	INSURER A: American Safety Ind Co	25433
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

LINE	ADD'L LTR	INSUR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A			GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Poll. Liab <input checked="" type="checkbox"/> Occurrence GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	ENV015740-08-02	2/15/2008	2/15/2009	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 50,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COMP/PROP AGG	\$ 2,000,000
A			AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	ENV015740-08-02	2/15/2008	2/15/2009	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
			GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT	\$
							OTHER THAN AUTO ONLY: EA ACC	\$
							AGG	\$
			EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input type="checkbox"/> RETENTION \$				EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
								\$
								\$
			WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below				WC STATU-TORY LIMITS	OTH-ER
							E.L. EACH ACCIDENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$
A			OTHER Professional Liability Claims Made	ENV015740-08-02	2/15/2008	2/15/2009	Each Occurrence	\$ 1,000,000
							General Aggregate	\$ 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS
 General Information Only.

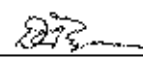
CERTIFICATE HOLDER

C4 Environmental Services
 16155 Sierra Lakes Parkway Suite 160-354
 Fontana CA 92336

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT (10-DAY NOTICE OF CANCELLATION FOR NON-PAYMENT OF PREMIUM), BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE



IMPORTANT

If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

DISCLAIMER

The Certificate of Insurance on the reverse side of this form does not constitute a contract between the issuing Insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651
TELEPHONE (888) 792-4900

**WITHHOLDING TAX AT SOURCE
REQUIREMENTS**

DATE: 02/09/07

NOTICE NUMBER: 5186497070205 1
C4 ENVIRONMENTAL SERVICES, INC.
KEVIN CODKE
14584 BASELINE AVE
FONTANA CA 92336-1646

ENTITY ID: CORP 2598919
IN REPLY, REFER TO:
767:HW: ;ICLTR

Why did you receive this letter? We are sending this letter to you to explain the withholding requirements and to give you the information you need to explain these requirements to nonresident payees. If your company makes payments to nonresidents of California, California law (Revenue and Taxation Code Section 18662) requires you to withhold and remit income tax payments in certain instances. If you don't withhold and remit, you may have to pay the withholding plus penalties.

What types of income are subject to withholding? Withholding is generally required on payments made to people who don't reside in California but are paid:

- For services performed as an independent contractor in California,
- Rents or royalties on assets such as commercial real estate, wells, mines, and equipment located in California, and
- Distributions from California estates and trusts.

What is the withholding rate? The rate is seven percent of the gross amount of the payment of California source income.

What are the exceptions? No withholding for income or franchise tax purposes is required if any one of the following applies:

1. The payment is for goods.
2. The payment is made to a resident of California, to a corporation that has a permanent place of business or is qualified to do business in California, to a limited liability company (LLC) that has a permanent place of business in California or is registered with the California Secretary of State, or to a partnership that has a permanent place of business in California. **IMPORTANT NOTE: If the California resident, qualified corporation, LLC, or partnership is acting as an agent for the nonresident payee, this exception does not apply.**
3. The total payments of California source income to the independent contractor are less than \$1,501 for the calendar year.
4. The payment is to an organization that is exempt from tax under California or federal law.
5. The payments are compensation from a motor carrier providing transportation in two or more states, subject to Section 11504(b) of the United States Code.
6. The payments are wages paid to employees (wage withholding is administered by the California Employment Development Department).
7. The payment is to a bank or banking association.
8. The payment is to a nonresident corporate director for director services, including attendance at board of directors' meetings.
9. The payee or payer has a written authorization from us (the California Franchise Tax Board) waiving withholding.

MORE INFORMATION: FTB Publication 1023, *Nonresident Withholding - Independent Contractor, Rent & Royalty Guidelines*, answers many common questions about withholding requirements, forms, waivers, reporting, and making payments. To get a copy, call (888) 792-4900 or write to Withholding Services and Compliance Section, PO Box 942867 Sacramento CA 94267-0651. You can also find forms, publications, and other information on the FTB Website at www.ftb.ca.gov.



CITY OF LOS ANGELES

OFFICE OF FINANCE
P.O. BOX 53200
LOS ANGELES CA 90053-0200

28 100-009136 0802 1

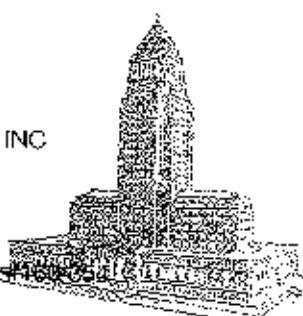
C4 ENVIRONMENTAL SERVICES INC
16155 SIERRA LAKES PKWY # 160-354
FONTANA CA 92336-1244

THIS CERTIFICATE MUST BE POSTED AT PLACE OF BUSINESS

CITY OF LOS ANGELES TAX REGISTRATION CERTIFICATE				
THIS CERTIFICATE IS GOOD UNTIL SUSPENDED OR CANCELLED				
BUSINESS TAX			ISSUED: 3/3/2008	
ACCOUNT NO.	FUND/CLASS	DESCRIPTION	STARTED	STATUS
0002318795-0001-1	L049	Professions/Occupations	03/24/2007	Active

C4 ENVIRONMENTAL SERVICES INC

16155 SIERRA LAKES PARKWAY #160-354
FONTANA, CA 92336-1244



ISSUED BY:
Antoinette P. Christensen
DIRECTOR OF FINANCE

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return) C4 ENVIRONMENTAL SERVICES, INC	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
Address (number, street, and apt. or suite no.) 16155 SIERRA LAKES PARKWAY SUITE 160-354	Requester's name and address (optional)
City, state, and ZIP code FONTANA, CALIFORNIA 92336	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number
87 0785407

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶ 5-7-08
------------------	----------------------------	----------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,