



Corporate Signature Card

BANK OF AMERICA, N.A. (THE "BANK")

Account Number 003267910562
Account Type FULL ANALYSIS BUS CHKG
Account Title CIRCLE INDUSTRIES USA
OPERATING ACCOUNT

Temporary Signature Card

Name of Corporation CIRCLE INDUSTRIES USA
Tax Identification Number 113157069

By signing below, the above named Corporation agrees that this account is and shall be governed by the terms and conditions set forth in the following documents, as amended from time to time: (1) the Deposit Agreement and Disclosures, (2) the Business Schedule of Fees, and (3) the Miscellaneous Fees for Business Accounts, and the Corporation further acknowledges the receipt of these documents.

Substitute Form W-9. Certification-Under penalties of perjury, I certify that:

(1) The number shown on this form is the correct taxpayer identification number (or I am waiting for a number to be issued to me), and (2) 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.

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 of underreporting interest or dividends on your tax return. (See also IRS instructions for Substitute Form W-9 in the Deposit Agreement and Disclosures).

Exempt (check if applicable)

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Name (typed or printed)	Title	Signature
1. <u>JERRY MARCHELLETTA, JR.</u>	<u>PRESIDENT</u>	
2. <u>JERRY MARCHELLETTA, SR.</u>	<u>CHAIRMAN</u>	
3. _____	_____	_____
4. _____	_____	_____
5. <u>JERRY MARCHELLETTA</u>	<u>SECRETARY</u>	

I, the undersigned, hereby certify (1) I am the Secretary or Assistant Secretary of the Corporation named above, (2) the above named person(s) are those person(s) currently empowered to act under the Corporate resolutions authorizing this account and the other banking services provided for therein, (3) that the title and specimen signature set forth opposite the name of each person are true and genuine, and (4) the Substitute Form W-9 certification.

This 31 day of MARCH

Secretary/Assistant Secretary

ATM/Deposit/Check Card Request

Provided that the account referenced above is eligible to receive automated teller machine cards and/or Check Cards, I (as authorized by the resolutions which authorize this account) hereby request the issuance of such cards to any of the authorized signers on this account.

Signature _____ Title _____

AR MAY 05 2000

Bank Information

Date 03/14/2000 Banking Center Name FINANCIAL GROWTH
Associate's Phone Number 770-850-5463 Associate's Name SHIRLENE D GRADY

NGA
10-14-9006M 6-1999