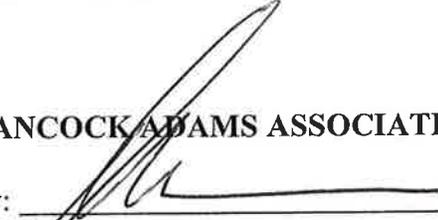


EXHIBIT L

REVENUE ENFORCEMENT CERTIFICATION
PURSUANT TO M.G.L. C. 62C, § 49A

Pursuant to M.G.L. c. 62C, § 49A, I hereby certify under the penalties of perjury that I, and the entity on behalf of which I am signing, have complied with all laws of the Commonwealth of Massachusetts relating to taxes, reporting of employees and contractors, and withholding and remitting child support.

HANCOCK ADAMS ASSOCIATES, LLC

By: 

Name: Kenneth D. Narva

Title: Managing Member

Subscribed and sworn to before me on this 25th day of January, 2011.



Notary Public

My commission expires: 

KAREN Z. BELL

Notary Public

Commonwealth of Massachusetts

My Commission Expires March 12, 2015