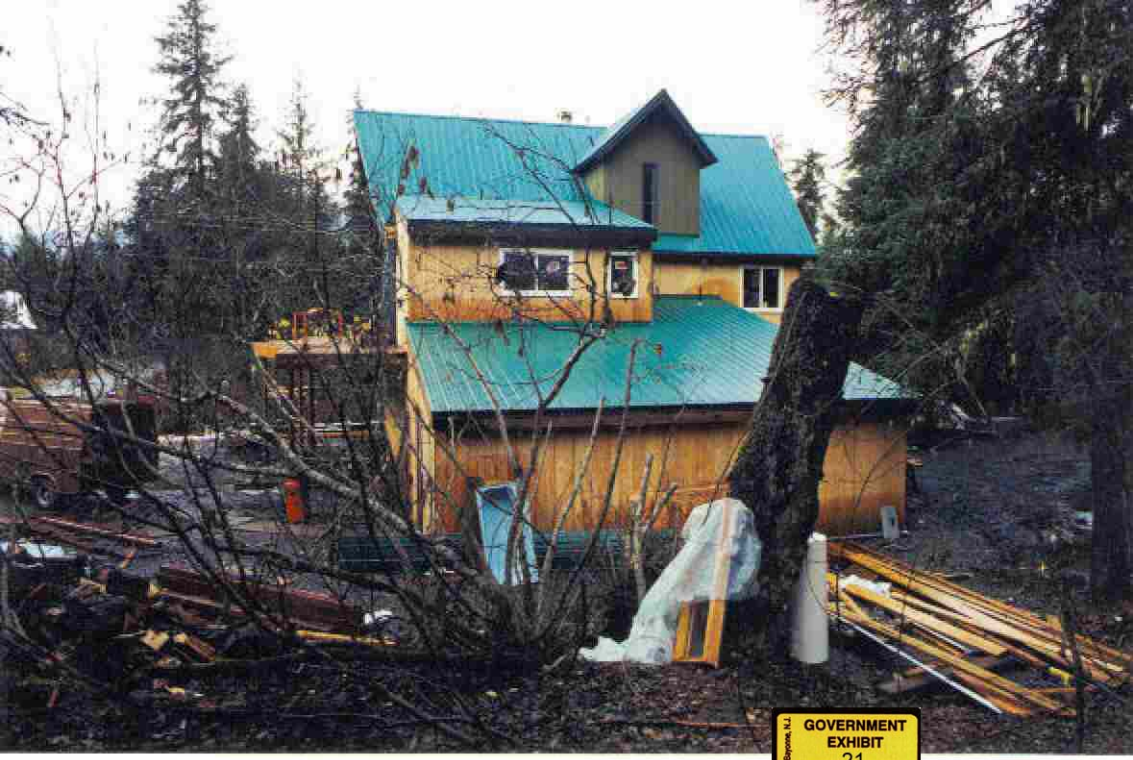

GOVERNMENT EXHIBIT 21

PENGAD-Bayonne, N.J.

GJ00000442