Texas Sales and Use Tax Exemption Certification
This certificate does not require a number to be valid.

<table>
<thead>
<tr>
<th>Name of purchaser, firm or agency</th>
<th>Phone (Area code and number)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EMORY UNIVERSITY</strong></td>
<td></td>
</tr>
<tr>
<td>Address (Street &amp; number, P.O. Box or Route number)</td>
<td></td>
</tr>
<tr>
<td>City, State, ZIP code</td>
<td></td>
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<tr>
<td><strong>ATLANTA, GEORGIA 30322</strong></td>
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I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: 

Street address: __________________________ City, State, ZIP code: __________________________

Description of items to be purchased or on the attached order or invoice:

________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________

Purchaser claims this exemption for the following reason:

**EMORY UNIVERSITY IS AN ORGANIZATION EXEMPT FROM TAX UNDER IRC 501(c)(3) AND IS AN INSTITUTION OF HIGHER LEARNING.**

________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

<table>
<thead>
<tr>
<th>Purchaser</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Susan P. Clark</strong></td>
<td>SENIOR DIR OF TAX</td>
<td></td>
</tr>
</tbody>
</table>

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

**THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.**

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier.
Do not send the completed certificate to the Comptroller of Public Accounts.
October 13, 2006

Ms. Carol Carter  
Tax Manager  
Emory University  
201 Dowman Drive NE, Suite 305  
Atlanta, Georgia 30322-1007

Dear Ms. Carter:

Effective August 29, 1977, Emory University is exempt from Texas franchise tax and sales and use tax as a 501(c)(3) organization. The exemption does not extend to hotel occupancy tax.

We have assigned Texas taxpayer number 15805662564 to the organization. Please reference this number in correspondence with us. The assignment of the taxpayer number does not mean the organization is permitted to collect or remit Texas taxes. Exempt organizations must collect taxes on most of their sales. Please give our Tax Assistance section a call at 1-800-252-5555 if you need a sales tax permit.

The sales tax exemption extends to goods and services purchased for use by your organization. The exemption does not apply if the purchase is for the personal benefit of an individual or private party, or is not related to the organization's exempt purpose. For more information, please see our publication # 96-122, Exempt Organizations – Sales and Purchases.

The enclosed exemption certificate can be issued instead of paying tax when buying taxable items related to the exempt purpose of the organization. Make as many copies of the exemption certificate as you need. The exemption certificate does not need a taxpayer number to be valid, but you may provide your taxpayer number if the seller requests it.

If you are a corporation, limited liability company, or limited partnership transacting business in Texas, you may need to file a Certificate of Authority or Registration with the Texas Secretary of State. More information is available online at the Secretary of State's website, http://www.sos.state.tx.us/corp/foreign_outofstate.shtml.

Our goal is to provide you with prompt, professional service. Please take a moment to complete the enclosed survey. If it is more convenient, you may complete our on-line survey at http://aixtcp.cpa.state.tx.us/surveys/tpsury2/index.html.

If you have any questions, write to us at exempt.orgs@cpa.state.tx.us, or call us toll-free at 1-800-531-5441, extension 66922. Also, our publications and other helpful information are online at http://www.window.state.tx.us/taxinfo/exempt.

Sincerely,

WynNelle Leeth  
Exempt Organizations Section