MASSACHUSETTS DEPARTMENT OF REVENUE
CERTIFICATE OF EXEMPTION

Certification is hereby made that the organization hereinafter named is an exempt purchaser under General Laws, Chapter 64H, Sections 19 and 20. All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. Wiltful misuse of this Certificate of Exemption is subject to criminal sanctions of up to 5 years in prison and $10,000 ($30,000 for corporations) in fees. (See general 39A).

University of Massachusetts
Goodell Building
Amherst, MA 01003

EXEMPTION NUMBER: 043-167-352
ISSUE DATE: 11/18/92
CERTIFICATE EXPIRES ON: NONE

COMMISSIONER OF REVENUE
Mitchell Adams

NOT ASSIGNABLE OR TRANSFERABLE