



T. Jerry Jackson
Commissioner

Department of Revenue
Sales and Use Tax Division
1800 Century Boulevard, NE, Suite 15311
Atlanta, Georgia 30345-3205
Telephone: (404) 417-6649

Phillip M. Embry
Director

January 10, 2003

EMORY UNIVERSITY

Atlanta GA 30322

LETTER OF AUTHORIZATION
EMORY UNIVERSITY

EMORY UNIVERSITY, at the above location, is hereby authorized to purchase tangible personal property and services to be used exclusively for educational purposes without payment of Georgia Sales and Use Taxes.

The authorization is valid only for purchasing tangible personal property and services as provided in the Official Code of Georgia Annotated § 48-8-3(9). The authorization is not valid for purchasing gasoline used for any purpose and other motor fuels for on-highway use.

The immunity granted does not extend to collection of the sales tax where sales of tangible personal property are made or, where admission charges are collected for athletic events or other activities.

One photographic copy of this Letter of Authorization must be furnished to each supplier of exempt property in order to relieve his or her collection of the tax.

This Letter of Authorization does not require a sales tax registration number.

Sincerely,

Phillip M. Embry
Director

PME:BBE:pcl

THIS CERTIFICATE MUST BE PUBLICLY DISPLAYED AS PROVIDED BY LAW.



**STATE OF GEORGIA
CERTIFICATE OF REGISTRATION**

Issued Pursuant to the Retailers' and Consumers' Sales and Use Tax Act of 1951, as amended.

Department Of Revenue
Sales and Use Tax Division

CERTIFICATE NUMBER

07-01-61 200-90-00142-4 CORRECTED

EMORY UNIVERSITY

305 ADMINISTRATION BLDG
ATLANTA GA 30322

—IMPORTANT—

This certificate is
Non-Transferable

See back of this
certificate for
further information
and instructions.

IS AUTHORIZED AND EMPOWERED TO COLLECT GEORGIA SALES AND USE
TAX, METROPOLITAN ATLANTA RAPID TRANSIT AUTHORITY, LOCAL OPTION,
SPECIAL COUNTY AND MOTOR FUEL

Marcus E. Collins

COMMISSIONER OF REVENUE

305 ADMINISTRATION BLDG
ATLANTA

EACH PLACE OF BUSINESS MUST BE REGISTERED SEPARATELY