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,

[Signature]
Phillip M Embry
Director

PME:BBE:pc1