

**MICHIGAN STATE
UNIVERSITY
COLLEGE OF LAW**

EXEMPTION CERTIFICATE

Pursuant to RULE 90 of the Sales and Use Tax Rules promulgated
by the Michigan Department of Treasury, Revenue Division:

The undersigned hereby certifies that the item or items being
purchased are to be used or consumed in connection with the operation of
Michigan State University College of Law, an exempt institution. In the
event this claim is disallowed, MSU College of Law promises to reimburse
the seller for the amount of tax involved.



MICHIGAN STATE UNIVERSITY COLLEGE OF LAW
A Michigan Non-Profit Corporation

**Accounting and
Business Affairs**

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A large, stylized handwritten signature in black ink, appearing to read "Lawrence Ponoroff".

Lawrence Ponoroff, Dean
Michigan State University College of Law

7/18/10

Date Signed

Federal I.D. No: 38-1358000
Michigan: ME-0104907