



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

CERTIFICATE OF EXEMPTION

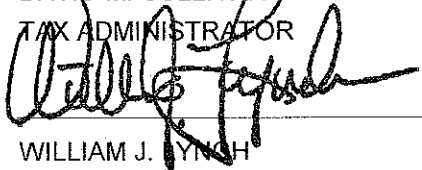
OAKLAND UNIVERSITY
2200 N SQUIRREL ROAD 121E WEST VANDENBERG HALL
ROCHESTER, MI 48309-4401

THIS IS TO CERTIFY THAT THE ABOVE-NAMED INSTITUTION HAS QUALIFIED FOR EXEMPTION PURSUANT TO THE PROVISIONS OF THE RHODE ISLAND SALES AND USE TAX ACT, CHAPTER 18, TITLE 44, OF THE GENERAL LAWS OF 1956, AS AMENDED, AND IS ACCORDINGLY EXEMPT FROM THE PAYMENT OF THE SALES TAX ON SALES MADE TO IT AND FROM THE USE TAX ON THE STORAGE, USE OR OTHER CONSUMPTION OF TANGIBLE PERSONAL PROPERTY BY IT.

THIS CERTIFICATE DOES NOT EXPIRE AND IS GOOD FOR THE EXISTENCE OF THE ORGANIZATION.

DAVID M. SULLIVAN
TAX ADMINISTRATOR

BY:


WILLIAM J. LYNCH
CHIEF REVENUE AGENT
FIELD AUDIT SERVICE

CERTIFIED NUMBER: 11192

DATE ISSUED: March 15, 2010