Vermont Department of Taxes 109 State Street • P.O. Box 547 • Montpelier, Vermont 05601-0547

SALES AND USE TAX REGISTRATION

THIS CERTIFICATE OF AUTHORITY

IS HERBY ISSUED TO UNIVERSITY OF KENTUCKY LOCATED AT 322 PETERSON SERVICE BUILDING, LEXINGTON, KY UNDER THE PROVISIONS OF CHAPTER 233, 32 V.S.A. AND MUST BE SURRENDERED UPON SALE, TRANSFER, MERGER OR TERMINATION OF BUSINESS, OR UPON REVOCATION OF THE CERTIFCATE.

UNIVERSITY OF KENTUCKY 322 PETERSON SERVICE BUILDING LEXINGTON, KY 40506-0005

Commissioner of Taxes

John W Malley

This certificate is issued effective April 4, 2003 to Vermont business tax account number 450-616001218F-01.

It is not transferable (See other side).

Display this certificate in a prominent place at the business location.