TAX EXemption CERTIFICATE

The undersigned hereby certifies that the City of Battle Creek, Michigan is a governmental unit, being a political subdivision of the State of Michigan. The City then is an IRS Section 509(a)(1) organization and is therefore non-profit and tax exempt.

The City also qualifies for exemption under Section 4(a) subsection (a) of the State of Michigan Sales and Use Tax Act, and items being purchased or rented are to be used or consumed in connection with the operations of the City. In the event this claim is disallowed, the purchaser will reimburse the seller for the amount of the tax involved.

CITY OF BATTLE CREEK, MICHIGAN  
FINANCE DEPARTMENT  
10 NORTH DIVISION – ROOM 205  
BATTLE CREEK, MICHIGAN 49014

Federal Tax I.D. # 38-6004523  
Date: 2/12/13

Certified to by: Linda A. Morrison, Finance Director