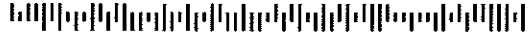




MASSACHUSETTS DEPARTMENT OF REVENUE
 PO BOX 7044
 BOSTON, MA 02204-7044
 CONTACT CENTER
 (617) 887-6367

Letter ID: L0286223872
 Notice Date: June 1, 2017
 MA Taxpayer ID: 10788773

CERTIFICATE OF EXEMPTION



STATE UNIVERSITY OF IOWA
 1 W PRENTISS ST
 IOWA CITY IA 52240-1515



Attached below is your Certificate of Exemption (Form ST-2). Cut along the dotted line and display at your place of business. You must report any change of name or address to us so that a revised ST-2 can be issued.

DETACH HERE



MASSACHUSETTS DEPARTMENT OF REVENUE

Form ST-2

Certificate of Exemption

STATE UNIVERSITY OF IOWA
 120 JESSUP HALL
 IOWA CITY IA 52242-1316

MA Taxpayer ID: 10788773
Certificate Number: 2062282752

This certifies that the organization named above is an exempt purchaser under Chapter 64H, section 6(d) or (e) of the Massachusetts General Laws. All purchases of tangible personal property by this organization are exempt from taxation to the extent that such property is used in the conduct of the business of the purchaser. Misuse of this certificate by any tax-exempt organization or unauthorized use of this certificate by any individual will lead to revocation. Willful misuse of this certificate is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. This certificate is non-transferable and may be suspended or revoked for failure to comply with state laws and regulations.

Effective Date: July 19, 2017

Expiration Date: July 18, 2027