



Paul L. Graham
Commissioner

State of Georgia
Department of Revenue
Administrative Division - Tax Law & Policy
Suite 15311
1800 Century Blvd.
Atlanta, Georgia 30345-3205
(404) 417-6649

Frank M. O'Connell
Director

**CERTIFICATE OF EXEMPTION
COMPUTER EQUIPMENT FOR A HIGH TECHNOLOGY COMPANY**

Pursuant to an application for a certificate exempting computer equipment for a high technology company, as provided by O.C.G.A. §48-8-3(68),

International Business Machines Corp.
150 Kettletown Road
Southbury, CT 06488

has qualified to purchase or lease computer equipment tax exempt to be used in a high technology company at the specified business location, but not to include equipment, appurtenances or materials to be incorporated into real property construction at:

Various Locations in Georgia

This exemption certificate will be valid for purchases of and leases executed on computer equipment used for a high technology company through 12/31/2009. Leases of computer equipment are exempt through the end of the original term of lease.

Registration No.: 200-43-00049-1

This Certificate issued: December 19, 2008

Andrea Shepard
(EXEMPTION ANALYST)

EQUIPMENT FOR A HIGH TECHNOLOGY COMPANY CERTIFICATION TO SUPPLIER

TO:

(NAME OF VENDOR)

(ADDRESS)

The undersigned certifies that the property is computer equipment for use in a high technology company as defined in O.C.G.A. § 48-8-3(68) at:

Various Locations in Georgia

This Certificate is valid for purchasing or leasing computer equipment to be used directly by a high technology company through 12/31/2009. If it is determined that the property is not tax exempt, the undersigned will immediately report and pay the applicable tax, interest, and penalties.

Date: Jan 2, 2009
Registration Certificate No.: 200-43-00049-1

INTERNATIONAL BUSINESS MACHINES CORP.
(HIGH TECHNOLOGY COMPANY)
By: *Douglas Canine*
(SIGNATURE)

This certificate shall not be reproduced except by photographic process. One copy must be furnished to each seller. The seller shall retain the copy for their files.

ST-CF1 (rev. 10/02)

STATE OF GEORGIA
 Department of Revenue
 Sales and Use Tax Division
 1800 Century Center Boulevard, NE, Ste. 15311
 Atlanta, Georgia 30345-3205
 Telephone: (404) 417-6649

**APPLICATION FOR CERTIFICATE OF EXEMPTION
 COMPUTER EQUIPMENT
 FOR A HIGH TECHNOLOGY COMPANY**

CALENDAR YEAR PURCHASES MUST MEET THE \$15 MILLION REQUIREMENT

1. Legal Business Name: INTERNATIONAL BUSINESS MACHINES CORP.
2. D/B/A Name: _____
3. Mailing address: 150 KETTLETOWN RD, SOUTHBRIDGE, GA 30688 Telephone: (203) 286-4093
4. Business location: VARIOUS LOCATIONS, Georgia
5. If this application is on a Company Basis, provide the Company's NAICS Code: 541519 If on Facility Basis, provide the Facility's NAICS Code: _____
6. If applying on a Company Basis, does your business conduct a majority of its business with nonaffiliated entities? YES
7. Will machinery be: Purchased; Leased; or Both
8. Anticipate date purchases or leases will begin: 01/01/2009 be completed: 12/31/2009

List the type of computer equipment for which exemption is claimed, and estimated book value of each:

Equipment	Purchase Price or Book Value
<u>SEE ATTACHED SCHEDULE</u>	<u>\$3,245,797</u> <i>ok</i> *
_____	_____
_____	_____
_____	_____

** Please see attachment.*

Attach separate equipment list if needed.

The undersigned hereby certifies that purchases or leases of computer equipment for a high technology company comes within the exemption provisions of O.C.G.A. § 48-8-3(5) and that the equipment will solely be used at the above stated business location.

GEORGIA CERTIFICATE OF REGISTRATION NO. 200-48-00049-1 DATE 12/18/2008
(IF APPLICABLE)

SIGNATURE [Signature]
TITLE MANAGER, SALES / USE TAX PLANNING