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MASSACHUSETTS DEPARTMENT OF REVENUE

CERTIFICATE OF EXEMPTION



Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, Sections 6(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to 1 year in prison and \$10,000 (\$50,000 for

BERKSHIRE COMMUNITY COLLEGE WEST STREET PITTSFIELD MA 01201

NOT ASSIGNABLE OR TRANSFERABLE

EXEMPTION NUMBER E 042-500-539 ISSUE DATE

01/04/89 CERTIFICATE EXPIRES ON

NONE

COMMISSIONER OF REVENUE STEPHEN W. KIDDER