

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multi-state Supplemental form.
If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2. Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3. Please print

Name of purchaser Pinnacle Communications Corp.			
Business Address	City	State	Zip Code
19821 Executive Park Circle	Germantown	MD	20874
Purchaser's Tax ID Number	State of Issue	Country of Issue	
09746266	MD	USA	
If no Tax ID Number	FEIN	Driver's License Number/State Issued ID Number	Foreign diplomat number
Enter one of the following:	52-2208687	State of Issue: Number	
Name of seller from whom you are purchasing, leasing or renting			
Seller's address	City	State	Zip code

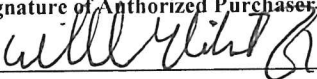
4. Type of business. Circle the number that describes your business

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| <ul style="list-style-type: none"> 01 Accommodation and food services 02 Agricultural, forestry, fishing, hunting 03 Construction 04 Finance and insurance 05 Information, publishing and communications 06 Manufacturing 07 Mining 08 Real estate 09 Rental and leasing 10 Retail trade | <ul style="list-style-type: none"> 11 Transportation and warehousing 12 Utilities 13 Wholesale trade 14 Business services 15 Professional services 16 Education and health-care services 17 Nonprofit organization 18 Government 19 Not a business 20 Other (<i>explain</i>) _____ |
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5. Reason for exemption. Circle the letter that identifies the reason for the exemption.

- | | |
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| <ul style="list-style-type: none"> A Federal government (<i>department</i>) _____ B State or local government (<i>name</i>) _____ C Tribal government (<i>name</i>) _____ D Foreign diplomat # _____ E Charitable organization # _____ F Religious or educational organization # _____ G Resale # 09746266 _____ | <ul style="list-style-type: none"> H Agricultural production # _____ I Industrial production/manufacturing # _____ J Direct pay permit # _____ K Direct mail # _____ L Other (<i>explain</i>) _____ |
|---|--|

6. Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser	Print Name Here	Title	Date
	William Mitchell III	CEO	

Name of Purchaser _____

STATE	Reason for Exemption	Identification Number (If Required)
AR	Resale	321237-76-001
IA	Resale	2 00 148126
IN	Resale	0116885947
KS	Resale	004-522208687-F01
KY	Resale	000251104
MI	Resale	522208687
MN	Resale	6697275
NC	Resale	600324270
ND	Resale	323815 00/S00067003
NE	Resale	001-010657444
NJ	Resale	S00067003
NV	Resale	1001706854
OH	Resale	90-008844
OK	Resale	STS-10094849-05
RI	Resale	522208687 00
SD	Resale	1021-2382-ST
TN	Resale	103893727
UT	Resale	12338030-002-STC
VT	Resale	450-522208687F-01
WA	Resale	A23 7918 17
WI	Resale	456-0001401483-03
WV	Resale	2208-0286
WY	Resale	24025314

SSUTA Direct Mail provisions are not in effect for Tennessee.

The following nonmember states will accept this certificate for exemption claims that are valid in their respective state. SSUTA Direct Mail provisions do not apply in these states.

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