

**WEST VIRGINIA
STATE TAX DEPARTMENT
BUSINESS REGISTRATION
CERTIFICATE**

ISSUED TO:
**THE AMERICAN COUNCIL ON RURAL SPECIAL EDUCATION (ACRES)
DBA AMERICAN COUNCIL ON RURAL SPECIAL EDUCATION
FOUNDATION
509 ALLEN HALL
MORGANTOWN, WV 26506-0000**

BUSINESS REGISTRATION ACCOUNT NUMBER: 2276-1649

This certificate is issued on: **01/17/2013**

*This certificate is issued by
the West Virginia State Tax Commissioner
in accordance with Chapter 11, Article 12, of the West Virginia Code*

*The person or organization identified on this certificate is registered
to conduct business in the State of West Virginia at the location above.*

This certificate is not transferrable and must be displayed at the location for which issued.

This certificate shall be permanent until cessation of the business for which the certificate of registration was granted or until it is suspended, revoked or cancelled by the Tax Commissioner.

Change in name or change of location shall be considered a cessation of the business and a new certificate shall be required.

TRAVELING/STREET VENDORS: Must carry a copy of this certificate in every vehicle operated by them.
CONTRACTORS, DRILLING OPERATORS, TIMBER/LOGGING OPERATIONS: Must have a copy of this certificate displayed at every job site within West Virginia.