

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

ISSUED TO:  
**WEST VIRGINIA UNIVERSITY  
DIV OF PLANT & SOIL SCI/ RT 705 HORTICULTURAL FARM  
MORGANTOWN, WV 26505-0000**

**BUSINESS REGISTRATION ACCOUNT NUMBER: 1047-9763**

This certificate is issued on: **07/7/2011**

*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.**