



T. Jerry Jackson
Commissioner

Department of Revenue
Sales and Use Tax Division
310 Trinity-Washington Building
Atlanta, Georgia 30334
Telephone: (404) 656-4060

Phillip M. Embry
Director

June 8, 2001

Fellowship Christian Schools, Inc.
D/B/A/ - Fellowship Christian Academy
480 W. Crossville Road
Roswell, Georgia 30075

EIN 58-2488015

LETTER OF AUTHORIZATION
Fellowship Christian Academy

Dear Madam/Sir:

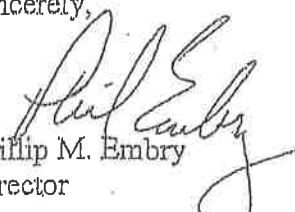
Fellowship Christian Academy at the above location, is hereby authorized to purchase tangible personal property and services, to be used exclusively in the instructional process, and tangible personal property for resale by the elementary and secondary schools, without payment of Georgia sales and use tax. Please note, the exemption is not authorized for purchases made for the pre-kindergarten and kindergarten programs.

This Letter of Authorization is issued in lieu of a Certificate of Registration and is valid only when payment is tendered with an official check bearing the name of the school. The authorization is not valid for purchasing tangible personal property and services to be used in the construction, repairing or altering of real property or for motor fuels for on-highway use.

One photographic copy of this Letter of Authorization must be furnished to each supplier of tangible personal property used for the purposes set out above in order to relieve the dealer from the collection of Georgia sales and use tax. The Letter of Authorization does not require a sales and use tax registration number.

Should you or any of your suppliers have a question concerning this Letter of Authorization, please feel free to contact any member of my staff at (404) 656-4060.

Sincerely,


Phillip M. Embry
Director

PME/JCG/kom

An Equal Opportunity Employer