



TENNESSEE DEPARTMENT OF REVENUE

CERTIFICATE OF REGISTRATION

SHELTER PRODUCTS, INC.
 ATTN: CONTROLLER
 1490 SE GIDEON ST STE 100
 PORTLAND OR 97202-2444



April 16, 2004

Account Type: SALES&USE

Account No.: 104207476

Filing Status: ANNUAL

We have received and processed your application for registration. Your valid certificate is attached below. This certificate must be publicly displayed at the location for which it is issued. The account number on this certificate is used by the department to identify your account and must be shown on all reports and correspondence. The reverse side of this certificate contains important information regarding change and/or cancellation instructions.

T.C.A. 67-6-607 Unauthorized Use of Certificate

It is a Class C misdemeanor for any person having a certificate of registration to:

- (1) Use such certificate for the purpose of purchasing tangible personal property subject to the tax herein levied except for resale, unless authorized to do so by other provision of this chapter and the rules and regulations adopted pursuant thereto; or
- (2) Use or consume any tangible personal property purchased or otherwise acquired under the certificate of registration and subject to the privilege taxes herein levied, without paying the privilege taxes.

Reporting Forms

You will receive appropriate reporting forms and instructions based on filing status. You are required to file a monthly, quarterly, or annual return even if no tax is due. If your business opens after the 20th of the month, do not file a separate return covering only the days remaining in the month. Rather, include those days on the return covering your first full period. This does not apply to qualified lease departments and antique mall dealers where the owners of the business collect and report the tax.

Penalty & Interest

In order to avoid penalty and interest all returns must be postmarked on or before the due date of the month following the reporting period.

Electronic Funds Transfer

Persons liable for remitting ten thousand dollars (\$10,000.00) or more in tax with any return, report or other document are required by law to make tax payments by electronic funds transfer (EFT).

For additional information regarding this account you may call Taxpayer Services between 8:00 a.m. and 4:30 p.m., Monday through Friday, holidays excepted. Please see the back of this notice for our local offices and phone numbers.

DETACH HERE AND DISPLAY IN PUBLIC AREA

TENNESSEE DEPARTMENT OF REVENUE CERTIFICATE OF REGISTRATION SALES&USE

This certificate must be publicly displayed

SHELTER PRODUCTS, INC.
 1490 SE GIDEON ST. STE. 100
 PORTLAND, OR 97202

Account Type: SALES&USE

Account No.: 104207476

Effective Date: April 1, 2004

Loren L. Chumley
 COMMISSIONER OF REVENUE