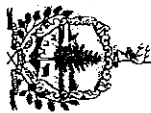


SALES AND USE TAX REGISTRATION

VERMONT DEPARTMENT OF TAXES
MONTPELIER, VERMONT



THIS CERTIFICATE of AUTHORITY



IS HEREBY ISSUED TO AARP FOUNDATION
LOCATED AT 601 E STREET NW WASHINGTON DC
UNDER THE PROVISIONS OF CHAPTER 233, 32 V.S.A. AND MUST BE SURRENDERED UPON SALE,
TRANSFER, MERGER, OR TERMINATION OF BUSINESS, OR UPON REVOCATION OF THE CERTIFICATE.

AARP FOUNDATION
601 E STREET NW
WASHINGTON DC 20049

VERMONT BUSINESS
ACCOUNT NUMBER
124053

David D. Campbell
Commissioner of Taxes

NOT TRANSFERABLE (SEE OTHER SIDE)
DISPLAY THIS CERTIFICATE IN A PROMINENT PLACE AT BUSINESS LOCATION

1/30/99