Dear Prospective Vendor,

November 2014

We welcome the potential business relationship with your company. We strive to create a positive working relationship with our vendors and/or suppliers, so this letter is to inform you of LIFE’s best practices regarding purchasing processes as well as our environmental preservation policies. Following these procedures will ensure timely payments to your company and avoid unnecessary environmental fees.

Terms Applied:

- Purchase Order Numbers (PO #) or Blanket Purchase Orders (BPO #) are required to place an order on behalf of Life University. (sample included)
- Orders processed without a PO # or BPO # are considered personal purchases and are not payable by Life University.
- Only a Board of Trustee member or designee may sign contracts on behalf of Life University.
- Contracts signed by a non-designated person are considered personal purchases and are not payable by Life University.
- All contracts must be accompanied by a signed PO # or BPO # to expedite the payment process. All late fees in the contract will be waived if a PO # or BPO # is not included in the invoice.
- Life University is a 501(c)3 non-profit tax exempt educational institution in the State of Georgia (GA letter enclosed).
- Life University, Inc’s standard payment terms are 30 days from the invoice date with a signed PO/BPO #, department name, and the department contact name referenced on the invoice.
- If applicable, refuse materials left behind your company driver or designee will be disposed of in accordance with LIFE University Recyclable Materials Policy (attached).

I have read the above terms and my company will follow the above terms for all orders and contracts, present and future. I am authorized to sign agreements on behalf of my company.

<table>
<thead>
<tr>
<th>Company</th>
<th>Name</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
</table>

Info needed:

- General e-mail address for orders that will not change due to employee turnover (required): example orders@yourbusiness.com not jimmy@yourbusiness.com.
- Contact info for representative for the Life University account – Name, Email and Contact number
- An updated W-9

Please sign above and email to purchasing@life.edu. All prospective vendors have 7 days to reply to the terms and information needed; failure to respond by the 7th day will be considered non-compliant and the requesting department will be informed of your decision.

Sincerely,

Purchasing Department

Enc: Blank W-9, ST-5, Ltr of Authorization, Sample Requisition, Physical Plant Vendor Ltr, Recyclable Materials Policy
W-9

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

☐ Individual/sole proprietor
☐ C Corporation
☐ S Corporation
☐ Partnership
☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

Exemptions (see instructions):

☐ Exempt payee code (if any)

☐ Exemption from FATCA reporting code (if any)

Address (number, street, and apt. or suite no.)

City, state, and ZIP code

Requester's name and address (optional)

List account number(s) here (optional)

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the “Name” line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II. Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or if I am waiting for a number to be issued to me), and

2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and

3. I am a U.S. citizen or other U.S. person (defined below), and

4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have not been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Social security number

Employer identification number

Particular Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

• An individual who is a U.S. citizen or U.S. resident alien,

• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,

• An estate (other than a foreign estate), or

• A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

Signature of U.S. person ▶

Date ▶

Cat. No. 10231X

Form W-9 (Rev. 8-2013)
STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER OR DEALER

To: ______________________________________________________

(SUPPLIER)

(SUPPLIER'S ADDRESS)

(CITY)

(STATE)

(ZIP CODE)

(DATE)

THE UNDERSIGNED DOES HEREBY CERTIFY that all tangible personal property purchased or leased after this date will be for the purpose indicated below and that this certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than that indicated on this certificate. (Check appropriate box.)

[ ] 1. Purchases or leases of tangible personal property or services for resale. O.C.G.A. § 48-8-30.

[X] 2. Purchases or leases of tangible personal property or services made by the Federal Government, The American Red Cross, Georgia State Government, any county, municipality, qualifying authority or public school system of this state. When paid for by warrant on appropriated Government funds. A Georgia Sales and Use tax number is not required for this exemption. O.C.G.A. § 48-8-3(18)(6.1)(6.2)

[ ] 3. Purchases or leases of tangible personal property or services for RESALE ONLY by a church, qualifying nonprofit child caring institution, nonprofit parent teacher organization or association, nonprofit private school (grades K-12), nonprofit entity raising funds for a public library, member councils of the Boy Scouts of the U.S.A. or Girl Scouts of the U.S.A. THIS EXEMPTION DOES NOT EXTEND TO ANY PURCHASE TO BE USED BY OR DONATED BY THE PURCHASING ENTITY. A Georgia Sales and Use tax number is not required for this exemption. O.C.G.A. § 48-8-3(15)(39)(41)(56)(59)(71)

[ ] 4. Materials used for packaging tangible personal property for shipment or sale. Such materials must be used solely for packaging and must not be purchased for reuse by the shipper or seller. A Georgia Sales and Use tax number is not required for this exemption. O.C.G.A. § 48-8-3(94)

[ ] 5. Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this state sold by the manufacturer or assembler for use exclusively outside of this state when possession is taken by the purchaser within this state for the sole purpose of removing the property from this state under its own power due to the fact that the equipment does not lend itself more reasonably to removal by other means. A Georgia Sales and Use tax number is not required for this exemption. O.C.G.A. § 48-8-3(32)

[ ] 6. The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles, and major components and replacement/repair parts of each, which will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers in interstate or foreign commerce under authority granted by the United States government. Private and contract carriers are not exempt. O.C.G.A. § 48-8-3(35)(A)

[ ] 7. Purchases or leases of tangible personal property or services made by a federally chartered credit union, credit unions organized under the laws of this state, and credit unions organized under the laws of the United States and domiciled within this state. A Georgia Sales and Use tax number is not required for this exemption. 12 U.S.C.S. 1788; O.C.G.A. § 48-6-97

(Describe Purchaser's Business Activity)

Under penalties of perjury I declare that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Georgia.

Business Name: LIFE UNIVERSITY, INC.

Sales Tax Number: N/A

Business Address: 1269 BARCLAY CIRCLE

City: MARIETTA

State: GA

Zip Code: 30060

Purchaser's Name: WILLIAM D. JARR

Signature: [Signature]

Title: EVP, FINANCE

A dealer must secure one properly completed certificate of exemption from each buyer making purchases without payment of the tax. The dealer must maintain a copy of the certificate of exemption presented for audit purposes.

LETTER OF AUTHORIZATION
Private College or University
Life University

The above referenced institution is hereby authorized to purchase tangible personal property and services to be used exclusively for educational purposes without payment of Georgia sales and use tax.

This authorization is valid only for purchases of tangible personal property, accommodations, and services as provided in the Official Code of Georgia Annotated § 48-8-3(9) and is not valid for the purchase of building materials, gasoline, or other motor fuels for on-highway use.

This exemption does not extend to the institution’s responsibility to collect sales tax on sales of tangible personal property, or admission charges for athletic events or other activities.

One copy of this Letter of Authorization must be furnished to each supplier from whom exempt purchases are made in order to relieve the dealer from the collection of Georgia sales and use tax. The supplier must maintain a copy of this Letter of Authorization for audit purposes. This Letter of Authorization does not require the use of a sales and use tax registration number.

Questions related to this document may be directed to (404) 417-6656.

Andrea Shepard
Tax Policy Analyst

An Equal Opportunity Employer
<table>
<thead>
<tr>
<th>CATALOG NUMBER</th>
<th>QTY.</th>
<th>BUDGET CODE DEPT. CODE</th>
<th>DESCRIPTION</th>
<th>UNIT PRICE</th>
<th>EXTENSION</th>
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<td>100</td>
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<td>1</td>
<td>01 3456 7890 60</td>
<td>Excellent Service</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

SHIPPING CHARGES: 25-
SALES TAX: EXEMPT
TOTAL: 300-

REQUESTED BY: [Signature]
DATE: 1/01/2031
APPROVED BY: [Signature]
APPROVED DATE: 1/03/2031
REFERENCE NO.: 350092

ACCOUNTING
Dear Life University Vendor,

As a university based on the principle of vitalism, we are committed to the preservation of our environment. As a part of maintaining this commitment, we have established a successful campus wide recycling program.

When conducting work on our campus, we invite you to utilize the many recycling containers placed strategically throughout our beautiful campus. However, for the program to remain viable, the following policies must be adhered to:

- Only place recycles in the containers for which they are marked i.e. paper, plastic/aluminum, cardboard
- All cardboard must be fully flattened prior to being placed in the cardboard collection bin
- Materials containing a mixture of substances must either be separated by material and each substance placed in the appropriate recycle containers, or discarded in the general trash receptacles
- Any materials that cannot be placed in the general trash or recycle containers should be taken with the vendor when leaving the campus

Having any materials in the recycle containers that are contrary to their purpose is expressly against our vendor regulations and places us at risk of losing our recycling program contract. The recycling program is of great importance to our campus as we strive to maintain as limited a carbon footprint as possible in keeping with our vitalistic and environmentally conscious commitment.

Contract partners and vendors are members of the campus community and if found in violation of these policies will receive a written warning upon the first occurrence. Should there be a second occurrence, vendors will be charged for the cost of having recycles receptacles emptied and returned to the campus—a typical charge is $125.00. Upon a third and final violation, the vendor will be at risk of Life University discontinuing any future business.

We appreciate your cooperation in this matter and look forward to a mutually beneficial working relationship.

Sincerely,

Physical Plant Department

enc: LIFE University Recycling Policy
LIFE UNIVERSITY RECYCLABLE MATERIALS POLICY

We at Life University believe it to be our responsibility to make our students, faculty and staff aware of the importance of recycling materials whenever possible to conserve the world’s limited resources and conserve energy while exercising sound financial practices.

To this end, the Life University community will recycle materials that would otherwise become waste; including paper, cardboard, bottles and cans, from throughout the school buildings and grounds, in support of the President’s Climate Commitment, which states that we must exercise leadership in our community and throughout society by modeling ways to minimize global warming emissions and by providing the knowledge and the educated graduates to achieve climate neutrality.

The implementation of this policy is the responsibility of the administrators, faculty, staff, and students. Success in reducing waste through recycling is based on the cooperation of all the individuals in the Life University community.

To ensure success in the university’s recycling efforts, the following areas will be adopted;

All university personnel are expected to support recycling efforts throughout the campus. We will revisit this policy at least once a year to make adjustments to any applicable changes or revisions. Only place recyclables in the containers for which they are marked i.e. paper, plastic/aluminum or cardboard. Materials containing a mixture of substances must either be separated by material and each substance placed in the appropriate recycle containers, or discarded in the general trash receptacles.

Recyclables will be discarded of as follows:

**Mixed Paper Collection**

Mixed-papers, including, white office paper, colored paper, post-it notes, newspaper, phone books, magazines, and glossy or highly-inked papers books can be recycled.

Small blue mixed-paper recycling containers are located in each faculty and staff office. Office areas, computer labs with printers and/or copiers and indoor recycling stations will have clearly marked large blue receptacles for mixed- paper products to be collected daily or as required by physical plant staff. These containers will be placed near and or in common areas for easy access. Mixed papers must be free of residual food and other contaminants (i.e., no papers soiled with oil or any other liquids).

If phone books, magazines or other mixed paper materials do not fit in receptacles, or if there is a large quantity, submit a work order to request that Physical Plant pick-up your items.

**Cardboard Collection**

1. Cardboard boxes must be broken down (flattened) prior to being recycled.
2. The flattened boxes can be discarded at indoor recycling stations.
3. If you have a large number of boxes to be recycled please submit a work order to request that Physical Plant pick-up your items.
Plastics and Aluminum

1. Plastic and Aluminum must be placed in appropriately designated recycling containers located around campus and must be free of residual food and liquids.
2. Each building contains at least one recycling center for recycling plastics and aluminum.
3. Metal products (e.g. tools, cooking furniture, toys, and scrap metal (e.g. pipes, pumps, and duct work and appliances no longer containing refrigerants) must not be placed in recycling containers.

Toner Cartridges, Electronic Equipment and Batteries

1. Please contact the Office of Sustainability (Shannan.george@life.edu) to recycle toner cartridges, electronic equipment or batteries.

Outdoor Recycling Station

1. Items discarded in outdoor recycling center (outside the loading dock) must be placed in the appropriately labeled containers according to the recycling policy.
2. Departments and their designated vendors who do not adhere to this policy will be charged for any fees incurred by the Physical Plant. This includes but is not limited to fees incurred for appliances discarded in the recycling center, cardboard boxes left intact, and liquids placed in the paper bin.
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*Adopted 20/11/2013*