




STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**EXEMPTION CERTIFICATE**

ST-9 (Rev. 2/23/10) 5011

**NOT VALID WHEN EXTENDED  
TO CONSTRUCTION  
CONTRACTORS THEIR  
SUB-CONTRACTORS, OR  
THEIR MATERIAL SUPPLY  
MEN.**

TRREG 3107300008   
FSC CUTTING TOOLS TECHNOLOGY  
5909 OLD BUNCOMBE RD  
GREENVILLE SC 29609-0922

This certificate is issued in accordance with Section 12-36-2120 of Article 21, Section 12-36-120 of Article 1, Section 12-36-2510 of Article 25 of Chapter 36 of title 12, Section 58-25-80 of title 58, or Section 44-96-160(V)(1) of title 44 of the Code of Laws of South Carolina 1976, as amended.

CERTIFICATE ISSUED TO:  
FSC CUTTING TOOLS TECHNOLOGY  
5909 OLD BUNCOMBE RD  
GREENVILLE, SC 29609-0922

CERTIFICATE NUMBER: 2339501-000  
DATE ISSUED: 02/19/2008  
EXEMPTIONS: 12-36-120\_2, 14, 17, 19

**NOTICE:**

The numbers in parentheses, which are a part of your certificate number, have reference to the specific type(s) of exemptions granted by this certificate. **Should this property be diverted to a taxable use, liability for payment of the tax thereon rests with your company. In the event the nature of your operations changes, you should notify the Department of Revenue immediately as this could affect the validity of this certificate.**

**SCHEDULE OF EXEMPTION UNDER SECTION 12-36-2120 of Article 21**

- (9) Coal, or coke or other fuel sold to manufacturers, electric power companies, and transportation companies for:
  - (a) Use or consumption in the production of by-products;
  - (b) The generation of heat or power used in manufacturing tangible personal property for sale. For purposes of this item, 'manufacturer' or 'manufacturing' includes the activities of a processor;
  - (c) The generation of electric power or energy for use in manufacturing tangible personal property for sale; or
  - (d) The generation of motive power for transportation. For purposes of this item, 'manufacturing' includes the activities of mining and quarrying.
- (14) Wrapping paper, wrapping twine, paper bags and containers, used incident to the sale and delivery of tangible personal property;
- (17) Machines used in manufacturing, processing, recycling, compounding, mining, or quarrying tangible personal property for sale. 'Machines' include the parts of machines, attachments, and replacements used, or manufactured for use, on or in the operation of the machines and which (a) are necessary to the operation of the machines and are customarily so used, or (b) are necessary to comply with the order of an agency of the United States or this State for the prevention or abatement of pollution of air, water, or noise that is caused or threatened by any machine used as provided in this section. This exemption does not include automobiles or trucks. As used in this item 'recycling' means any process by which materials that otherwise would become solid waste are collected, separated, or processed and reused, or returned to use in the form of raw materials or products, including composting, for sale. In applying this exemption to machines used in recycling, the following percentage of the gross proceeds of sale, or sales price of, machines used in recycling are exempt from the taxes imposed by this chapter: Fiscal Year of Sale Percentage, Fiscal year 1997-98 fifty percent; after June 30, 1998, one hundred percent.
- (19) Electricity use by cotton gins, manufacturers, miners, or quarriers to manufacture, mine, or quarry tangible personal property for sale. For purposes of this item, 'manufacturer' or 'manufacturing' includes the activities of processors.
- (24) Supplies and machinery used by laundries, cleaning, dyeing, pressing or garment or other textile rental establishment in the direct performance of their primary function, but not sale of supplies and machinery used by coin-operated laundromats;