STATE OF OHIO
DEPARTMENT OF TAXATION

Distribution Center Qualifying Certificate

Qualifying Year of January 1, 2010 through December 31, 2010

Ohio Delivery Percentage 5.6868%

Distribution Center: Cardinal Health National Logistics Center

Location: 5995 Commerce Center Drive
Groveport, OH 43125

THIS IS TO CERTIFY that the distribution center designated above has met the qualifications to receive a qualified distribution center certificate as specified by R.C. 5751.01(F)(2)(z). This certificate and the applicable Ohio Delivery Percentage are only effective for the qualifying year **(January 1, 2010, through December 31, 2010)**. Suppliers making shipments of "qualified property"[1] to this qualified distribution center are only required to pay the commercial activity tax on their taxable gross receipts of qualified property during the qualifying year multiplied by the above Ohio Delivery Percentage. Suppliers must maintain documentation sufficient to substantiate that such shipments were of qualified property only and that such shipments were made to the address shown on this certificate.

Any questions regarding this certificate should be made by contacting the Commercial Activity Tax Division at 1-888-722-8829.

Approved by Richard A. Levin Date: 10/14/2009

[1] "Qualified property" means tangible personal property delivered to a qualified distribution center that is shipped to a qualified distribution center solely for further shipping by the qualified distribution center to another location in this state or elsewhere. "Further shipping" includes storing and repackaging such property into smaller or larger bundles, so long as such property is not subject to further manufacturing or processing. See R.C. 5751.01(F)(z)(i)(II). **Examples of receipts that are excluded from the definition of qualified property (i.e. not subject to any reduction by using the Ohio delivery percentage) are shipments of property to be used or consumed at the qualifying distribution center location (e.g., shelving) and any services provided to the qualifying distribution center.**