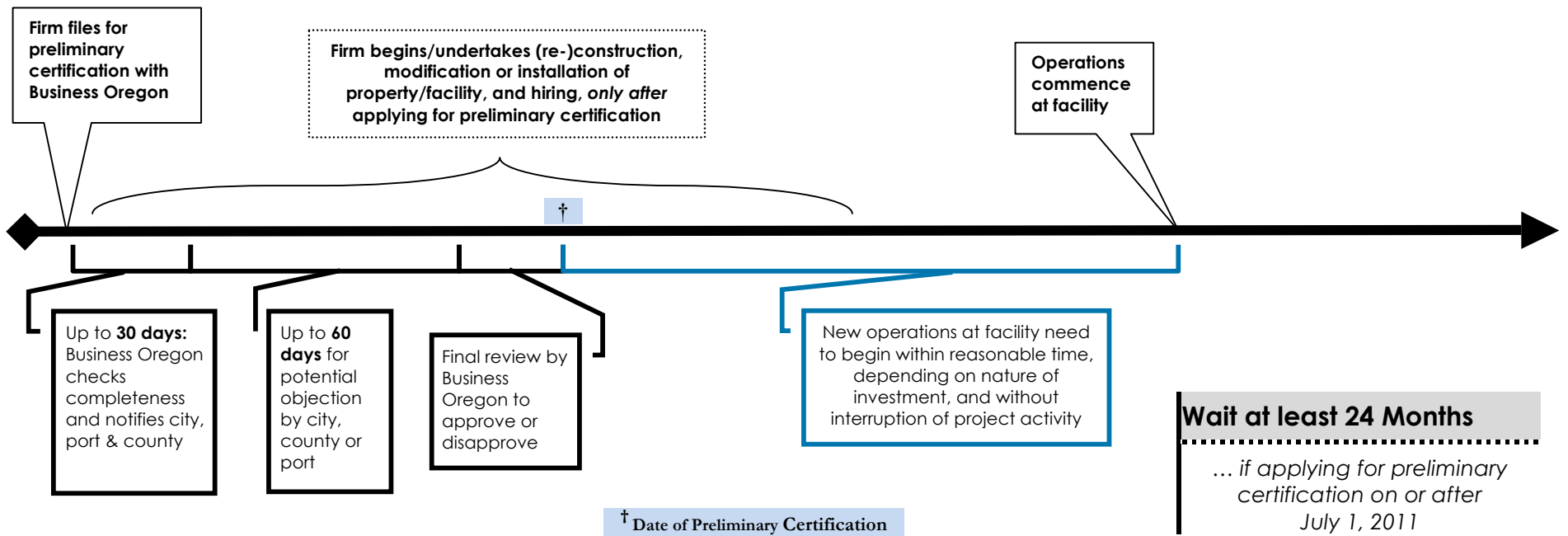


Oregon Investment Advantage

State Taxable Income Exemption For Business Development

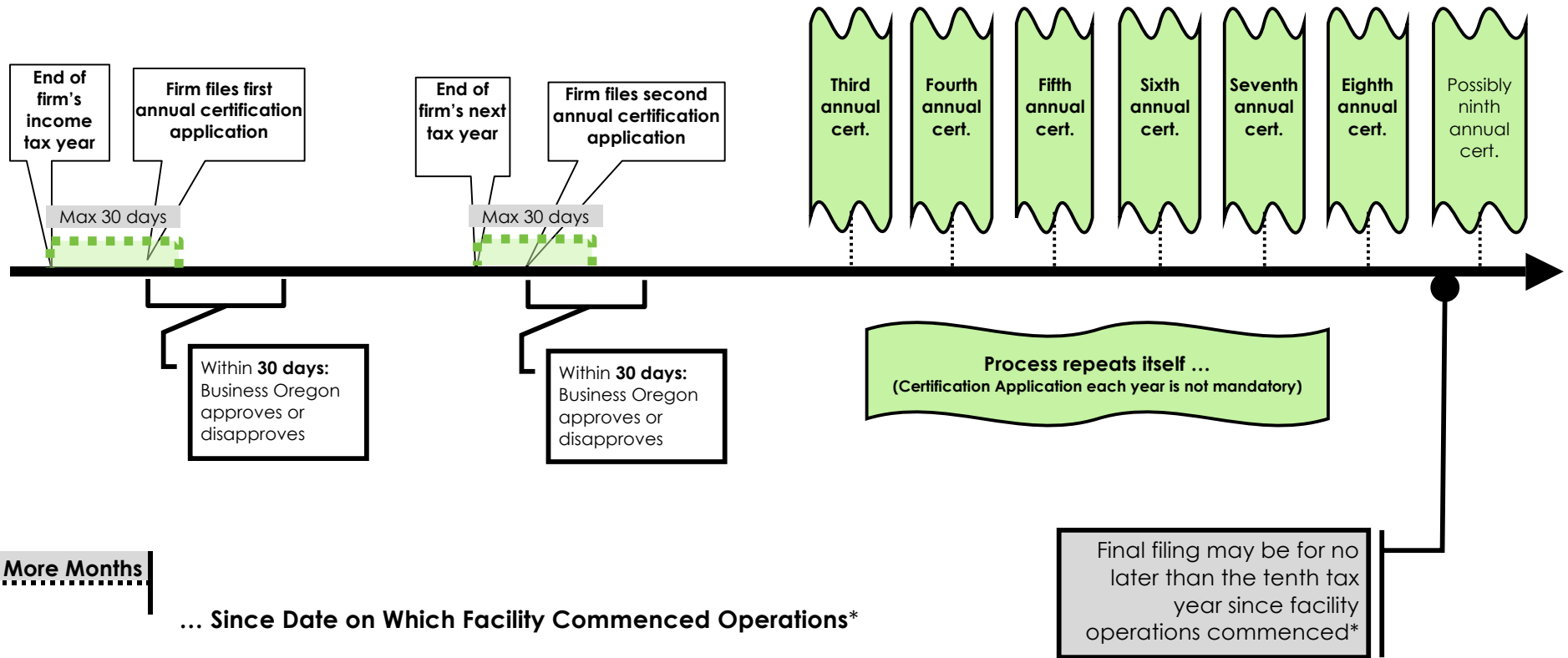
Illustrative Timeline of Process for Preliminary Certification



Oregon Investment Advantage

State Taxable Income Exemption For Business Development

Illustrative Timeline of Process for Annual Certification



*If preliminary certification application was made before July 1, 2011, the first filing for annual certification may be made directly after and for the tax year, in which operations commenced, and a total of ten annual certifications/exemptions years are allowed.