Form ST-105 State Form 49065 (R5 / 6-17)

Indiana Department of Revenue General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. This exemption certificate can not be issued for the purchase of <u>Utilities</u>, <u>Vehicles</u>, <u>Watercraft</u>, or <u>Aircraft</u>. Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless <u>all</u> information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue. A valid certificate also serves as an exemption certificate for (1) county innkeeper's tax and (2) local food and beverage tax.

	Name of Purchaser:								
(yl	Business Address:	City:	State:	ZIP Code:					
nt or	Purchaser must provide minimum of one ID number below.*								
Section 1 (print only)	Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.								
	TID Number (10 digits): - LOC Number (3 digits):								
Secti	If not registered with the Indiana DOR, provide your State Tax ID Number from another State *See instructions on the reverse side if you do not have either number.								
	State ID Number:	State of Issue	9:						
Section 2	Is this a blanket purchase exemption Description of items to be purchased:								
Section 3	 Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain) Sales to a retailer, wholesaler, or manufacturer for resale only. Sale of manufacturing machinery, tools, and equipment to be used directly in direct production. Sales to nonprofit organizations claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.) Sales of tangible personal property predominately used (greater then 50 percent) in providing public transportation - provi USDOT Number. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a school bus operator, must provide their SSN or FID Number in lieu of a State ID Number in Section 1. 								
Section 4	I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft. I confirm my understanding that misuse, (<i>either negligent or intentional</i>), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties. Signature of Purchaser: Date: Date:								
	Printed Name: Title:								

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser. Seller must keep this certificate on file to support exempt sales.



Louisiana Resale Certificate

Sales Tax Exemption Certificate for Purchases for Resale *R.S.* 47:301(10)

Please print or type.

Purchaser Information							
Name of purchaser, as shown on the sales tax account	Sales Tax A	Account Number (10 a	igits)				
Bright Market LLC dba FastSpring	2469276-	001					
Address		Telephone					
801 Garden St. Ste 201							
City			State	ZIP			
Santa Barbara		CA	93101				
Purchaser's Type of Business							
Reseller of software, digital goods and services							
Description of purchaser's business activity or items sold:							
Purchase for resale of software, and other digital goods and service	es						

I, the purchaser, certify that all materials, goods, merchandise, and services purchased from the seller named below are for resale as tangible personal property, either in the same form as purchased or to be added as a recognizable, identifiable, and beneficial component of a new product. I further certify that all tax-exempt purchases will be resold in the normal course of our business.

I understand that if I use any of the items other than for resale, I must pay sales tax at the time of use. If this purchase is later found to be subject to tax, I, the purchaser, assume full liability for the tax.

Seller Information								
Seller								
Address (Street & number or P.O. Box)								
City	State	ZIP						

Any purchaser or agent who fraudulently signs this certificate without intent to use the taxable items for resale is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes and collection will be pursued against the seller or purchaser for any taxes, penalties and interest due.

Purchaser's Declaration							
Name	Title						
Rachel Harding	Global Tax Director						
Signature Verified by pdfFiller	Date (mm/dd/yyyy)						
XRachel Harding	10/17/2022						



Department of Revenue

Name of purchaser		Account ID number or Federal ID number				
Bright Market LLC dba	512964-004					
Address 801 Garden St. Ste 20	1					
^{City/Town} Santa Barbara		State CA	^{Zip} 93101			
Type of business in which purchaser is engaged: Resale of software and digital goods and services						
Type of tangible personal prop Software and digital ge	perty or service being purchased (be as specific as possible): DODS and services					
Name of vendor from whom ta	angible personal property or services are being purchased:					
Address	City/Town	State	Zip			

I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 64H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

Signed under the penalties of perjury.

Signature of purchaser	Title	Date
Rachel Harding	Verified by pdfFiller Global Tax Director	10/17/22
Check applicable box	Single purchase cortificate V Planket cortificate	

Check applicable box: - Single purchase certificate X Blanket certificate

Notice to Vendors

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.

2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.

3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.

4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.

5. The vendor must retain this certificate as part of his/her permanent tax records.

If you have any questions about the acceptance or use of this certificate, please contact: Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.

Notice to Purchasers

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.

2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to mass.gov/dor and click on MassTaxConnect to complete an online application for registration.

3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.

4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.

5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.

6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.

Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

Mississippi Resale Exemption Statement

Mississippi does not have a formal resale exemption certificate form. Instead, buyers purchasing products for resale must provide their MS use tax identification number to the Seller.

Details of the Purchaser:

Bright Market LLC dba FastSpring 801 Garden St. Ste 201 Santa Barbara, CA 93101 Use Tax Account ID: 1398-0791

Signed: *Rachel Harding* Title: Global Tax Director

Date: 10/17/22



Department of Taxation and Finance New York State and Local Sales and Use Tax Resale Certificate



Name of seller			Name of purchaser						
Street address			Street address						
City	State	ZIP code	City	State	ZIP code				
	Mark an X in the appropriate box: Single-use certificate Blanket certificate								
To the purchaser: You may not use this certifi				÷ .					

Purchaser information – please type or print

I am engaged in the business of _

_____ and principally sell ____

(Contractors may not use this certificate to purchase materials and supplies.)

Part 1 – To be completed by registered New York State sales tax vendors I certify that I am:

- I certify that I am:
- a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is
- a New York State temporary vendor. My valid Certificate of Authority number is ______ and expires on _____

I am purchasing:

- **A.** Tangible personal property (other than motor fuel or diesel motor fuel)
 - for resale in its present form or for resale as a physical component part of tangible personal property;

directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

- for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or
- **B.** A service for resale, including the servicing of tangible personal property held for sale.

C. Restaurant-type food, heated food, or heated drink for resale.

Part 2 – To be completed by non-New York State purchasers

· · · · · · · · · · · · · · · · · · ·	
I certify that I am not registered nor am I required to be register	ed as a New York State sales tax vendor. I am registered to collect sales
tax or value added tax (VAT) in the following state/jurisdiction	and have
been issued the following registration number	(If sales tax or VAT registration is not
required and a registration number is not issued by your home ju	urisdiction, indicate the location of your business and write not applicable on
the line requesting the registration number.)	

I am purchasing:

- **D.** Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- **E.** Tangible personal property for resale that will be resold from a business located outside New York State.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Type or print name and title of owner, partner, or authorized person of purchaser

Signature of owne	r, partner, or auth	norized person of purchaser
Rachel	Handing	2-
nacional de la compactica de la compacti	yraang	

Date prepared

Form ST-14

COMMONWEALTH OF VIRGINIA SALES AND USE TAX CERTIFICATE OF EXEMPTION

This certificate of exemption is for use exclusively by an OUT-OF-STATE DEALER who purchases tangible personal property in Virginia for immediate transportation out of the Commonwealth of Virginia in his own vehicle for resale outside this state. This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

То:	Date:		
Name of Su	pplier		
Number and Street or Rural Route	City, Town or Post Office	State	Zip Code
I the undersigned out-of-state dealer hereby come from the above named supplier are purchas vehicle for resale outside Virginia.	• •		
Name of out-of-state dealer			
Trading as			
Address			
Number and Street or Rural Route	City, Town or Post Office	State	Zip Code
Name of state in which out-of-state dealer is lic	ensed or registered		
Virginia Account Number or Federal ID number			
Kind of business engaged in by out-of-state dea	aler		

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

Rachel Harding

Title

If the out-of-state dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign: if a partnership, one partner must sign: if an unincorporated association, a member must sign; if a sole proprietorship the proprietor must sign.

Information for Virginia Supplier - A separate Certificate of Exemption, properly executed by the out-of-state dealer, must be obtained from each out-of-state dealer by the Virginia supplier and attached to invoice covering each sale of items of tangible personal property to the out-of-state dealer for immediate transportation outside this state in the dealer's vehicle tor resale outside the state. This Certificate must not be accepted by the Virginia supplier unless proof of the registration or license number held by the out-of-state dealer is furnished to the Virginia supplier

WV/CST-280 (Rev. 905) WEST VIRGINIA CONSUMERS SALES AND SERVICE TAX AND USE TAX

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A CHART	AT SENPER	

EXEMPTION CERTIFICATE CANNOT BE USED TO PURCHASE GASOLINE OR SPECIAL FUEL

	ales of tangible personal property or taxable service ricate or a Direct Pay Permit number is provided.											
NAME C	DF VENDOR	DATE	=								BLE BOX:	
						INGLE	PURCH	IASE CER		TE		
STREET	T ADDRESS	CITY						ST	ATE		ZIP CODE	
TO BE C	OMPLETED BY PURCHASER: I, the undersigned, hereby c	certify th	iat I am	makii	ng an exe	empt p	urcha	ise and l	nold a	valid E	Business Registration Certificate:	
	Enter Tax Identification Number	2 3	8 8	1	- 1	3	6	7				
My princi	ple business activity is resale of digital goods and services	S										
I claim	an exemption for the following reason (Check applic	able bo	ox or t	oxes):							
PURCHA	ASEFORRESALE											
x	Purchase of tangible personal property or taxable servic component part of the property upon which the services a										,	
PURCH	ASE BY AN EXEMPT COMMERCIAL AGRICULTURAL PR	ODUC	ER									
☐ A.	Purchase of tangible personal property or taxable servic not purchases for the construction of, or permanent imp				•				•		e .	
🔲 В.	Purchase of propane for use in poultry houses for heat	ing pur	poses.	WV	Code §	11-1	5-9(a)(18)				
TAX EXE	EMPTORGANIZATIONS											
A.	GOVERNMENT - Purchases by governmental agencies and institutions of (1) the United States; (2) this State (including its local governments and (3) any other State (and its local governments) which provides this same exemption to this State. Such purchases by government employee are not exempt unless they are on government business and are billed to and paid for directly by the government. Private persons doing business with government may not claim this exemption. WV Code § 11-15-9(a)(3)							ses by government employees				
В.	CERTAIN NONPROFIT ORGANIZATIONS - Purchases exempt from federal income taxes under section § 501(a requirements set forth in WV Code § 11-15-9(a)(6). For WV Code § 11-15-9(a)(6)	c)(3) or	(c)(4)	of th	e Interna	l Rev	enue	Code.	Thes	e orga	anizations must meet all of the	
C.	SCHOOLS - Purchases by a school with its principal can which is exempt from federal and state income taxes ur											
D.	CHURCHES - Purchases of services, equipment, supplie charge whatsoever for the services they render. The pu											
PURCHA	ASES OF CERTAIN SPECIFIC SERVICES AND TANGIBLE	PERS	ONALI	PROF	ERTY							
A.	Purchases of electronic data processing services and r WV Code § 11-15-9(a)(21)	related	softwa	re bu	t not da	ta pro	ocess	ing equ	ipmer	nt, ma	terials and supplies.	
В.	Purchases of services by one corporation, partnership or but only when the entities are members of the same cont WV Code § 11-15-9(a)(23)		-		-							
C.	Purchases of computer hardware and software directly service; computer hardware and software directly used services directly used in fulfillment of a government com	in com	munica	ition;	educatio	nal s						
D.	Purchases of motion picture films, coin-operated video a charge subject to sales tax. WV Code § 11-15-9(a)(32		machir	nes a	nd other	video	arca	de gam	ies foi	r any	use upon which there will be a	
<u> </u>	Purchases by a licensed carrier of persons or property, an aircraft, engine or other component part of an aircraft part of an aircraft as part of the repair, remodeling or n a licensed carrier of persons or property, or by a govern	, or pur nainten	chases ance c	s of ta	ingible p raft, airc	erson raft e	al pro ngine	operty tl s or air	nat is craft	perma compo	anently affixed as a component onent parts, and purchases by	

REVERSE SIDE OF EXEMPTION CERTIFICATE MUST BE COMPLETED TO BE CONSIDERED VALID

the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts. WV Code § 11-15-9(a)(33)

I understand that this certificate may not be used to make tax free purchases of items or services which are not for an exempt purpose and that I will pay the Consumers Sales or Use Tax on tangible personal property or services purchased pursuant to this certificate and subsequently used or consumed in a taxable manner. In addition, I understand that I will be liable for the tax due, plus substantial penalties and interest, for any erroneous or false use of this certificate.

NAME OF PURCHASER	STREET ADDRESS
Bright Market LLC dba FastSpring	801 Garden St. Ste 201
SIGNATURE OF OWNER, PARTNER, OFFICER OF CORPORATION, ETC.	CITY
Rachel Harding	Santa Barbara
TITLE	STATE ZIP CODE
Global Tax Director	CA 93101

GENERAL INSTRUCTIONS

An Exemption Certificate may be used only to claim exemption from tax upon a purchase of tangible personal property or services which will be used for an exempt purpose as stated on the front of this form.

A purchaser may file a blanket Exemption Certificate with the vendor to cover additional purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice evidencing a transaction covered by a blanket Exemption Certificate must show the purchaser's name, address and Business Registration Certificate Number for purposes of certification.

INSTRUCTIONS FOR PURCHASER

To purchase tangible personal property or services tax exempt, you must possess a valid Business Registration Certificate and you must properly complete this Exemption Certificate and present it to your supplier. To be properly completed, all entries on this Exemption Certificate must be filled in.

Your Business Registration Certificate (and any duplicates) may be suspended or revoked if you or someone acting on your behalf willfully issues this certificate for the purpose of making a tax exempt purchase of tangible personal property and/or services that is not used in a tax exempt manner (as stated on the front of this form).

When property or services are purchased tax exempt with an Exemption Certificate, but later used or consumed in a non exempt manner, the purchaser must pay Sales or Use Tax on the purchase price.

The willful issuance of a false or fraudulent Exemption Certificate with the intent to evade Sales or Use Tax is a misdemeanor.

Your misuse of this Certificate with intent to evade the Sales or Use Tax shall also result in your being subject to:

A penalty of fifty percent of the tax that would have been due had there not been a misuse of such certificate.

This is in addition to any other penalty imposed by the Law.

In the event you make false or fraudulent use of this Certificate with intent to evade the tax, you may be assessed for the tax at any time subsequent to such use.

INSTRUCTIONS FOR VENDOR

At the time the property is sold or the service is rendered, you must obtain from your customer this Certificate, properly completed, (or a Direct Pay Permit number issued by the West Virginia Department of Tax and Revenue), or the sale will be deemed a taxable sale, unless the property or service sold is exempt per se from Sales Tax. Your failure to collect tax on such taxable sale will make you personally liable for the tax, plus penalties and interest.

Additional information may be required to <u>substantiate that the sale was for exempt</u> purposes. In order for this Certificate to be properly completed, it must be issued by a purchaser who has a valid Business Registration Certificate and must have all entries completed by the purchaser.

A timely received certificate which contains a material deficiency will be considered satisfactory if such deficiency is subsequently corrected.

You must keep this certificate for at least three years after the due date of the last return to which it relates, or the date when such return was filed, if later.

You must maintain a reasonable method of associating a particular exempt sale to a customer with the Exemption Certificate you have on file for such customer.

INSTRUCTIONS FOR VENDOR AND PURCHASER

If you, as vendor or as a purchaser, engage in any business activity in West Virginia without possessing a valid Business Registration Certificate (and you do not clearly qualify for an exemption), you shall be subject to a penalty in an amount not exceeding \$100 for the first day on which such sales or purchases are made, plus an amount not exceeding \$100 for each subsequent day on which such sales or purchases are made.

Please begin using this Certificate immediately.



Wyoming Sales Tax Exemption Certificate (see back of this form for instructions)

Tax must be collected on all sales of tangible personal property or taxable services unless an **Exemption Certificate or Direct Pay Permit is** furnished. Read instructions on back of form before completing this Certificate.

Issued to (Seller):	Date Issued:	
Street Address City	State Zip Code	
To Be Completed By Purchaser: I, the undersigned, hereby certify that I am making an exempt purchase as follows:		
Wyoming or Out of State Vendors sales/use tax license/registration number <u>24037077</u> Wyoming Non-licensed Rid		
My principal business or activity is resale of digital goods and services		
I claim an exemption for the following reason(s) (place an X in applicable box or boxes):		
Purchase For Resale:		
x 1. Purchases made for resale or taxable services for resale. (Licensed vendors only.)		
Purchase By Commercial Agricultural Producer:		
2. Purchase of farm implements.		
3. Purchase of livestock kept for agricultural use or for resale or for profit, which includes, but is not limited to: horses,		
cattle, mules, asses, sheep, swine, llamas, bison, ostrich, emu, poultry, fish, and bees.		
4. Purchase of power or fuel used directly in agriculture. Must be metered, stored, or separately accounted for to		
distinguish it from non-exempt power or fuel.		
5. Purchase of feeds used in commercial feeding of livestock for marketing purposes. Also includes seeds, roots, bulbs,		
small plants, and fertilizer planted or applied to land, the products of which are to be sold or applied to land in a state		
or Federal crop set aside program.		
Purchase of Rolling Stock:		
6. Purchase of rolling stock including locomotives purchased by interstate railroads, aircraft purchased by interstate air carriers which are holders of valid United States Civil Aeronautics Board permits or authorities, and trucks, truck		
tractors, trailers, semitrailers, and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight		
which are purchased by common or contract carriers or which are operating in interstate commerce under exemption		
clauses in federal law if they are to be used in interstate commerce.	ing in mersuite commerce under exemption	
Purchase Made By Persons Engaged In Manufacturing, Processing, Or Compounding:		
7. Purchases of tangible personal property for manufacturing, processing or compounding if that property becomes an		
ingredient or component of the final manufactured product and purchases of containers, labels, or shipping cases used		
for the tangible personal property so manufactured, processed, or compounded.		
8. Purchase of power or fuel by a person engaged in the business of manufacturing or processing when the same is		
consumed directly in manufacturing or processing. Must be metered, stored, or separately accounted for to distinguish		
it from non-exempt power or fuel.		
9. Qualifying manufacturing machinery used directly and predominantly in manufacturing by a NAICS qualified		
manufacturing company.		
10. Purchase of power or fuel by a person engaged in the transportation business when the power or fuel is used in		
generating motive power for actual transportation purposes.		
11. Purchases of fuel for use as boiler fuel in the production of electricity. Purchase By An Exempt Organization As Follows :		
	Joint Apprenticeship Training Programs.	
	g Wyoming Joint Powers Boards.	
	g Wyoming Irrigation Districts.	
	g Wyoming Weed and Pest Districts.	
15. State of Wyoming or its political subdivisions.		
Purchase Made By Special Groups:		
20. Purchase made on the reservation by enrolled tribal members residing on the Wind River Indian Reservation.		
21. Purchases of noncapitalized equipment and disposable supplies used in the direct medical or dental care of a patient.		
22. Other: Specify:		
Note: * All exemptions marked with an asterisk requires prior approval from the Department of Revenue before taking this exemption. Evidence of prior		
approval is a Department of Revenue letter of authority. I understand that by signing this certificate I may make "tax free" purchases of tangible personal		
property or purchase taxable services which are for exempt purposes. I will pay sales or use tax on all tangible personal property used or consumed in a taxable		
manner. In addition, I understand that I will be liable for the tax due, plus substantial penalty and interest for any erroneous or false use of this certificate.		
	t Address 801 Garden St. Ste 201	
Signature of Owner, Partner, Officer of Corporation, etc Rachal Harding City	Santa Barbara	

Title:

