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February 5, 2003

ACCOUNT NO.: RCE-000-441

THIS LETTER HAS NO EXPIRATION DATE

UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF NEVADA
BUSINESS CENTER NORTH PURCHASING DEPARTMENT
RENO NV 89557-0064

Re: University of Nevada, Reno;
Western Nevada Community College;
Great Basin College;
Desert Research Institute;
University of Nevada, Las Vegas;
Community College of Southern Nevada;
UCCSN, Business Center South;
UCCSN, Business Center North;
Truckee Meadows Community College

Pursuant to NRS 372.325 and related statutes, UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF NEVADA has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF NEVADA are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF NEVADA are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor may use a copy of this letter to document the transaction as tax exempt. However, documentation adequate to prove the purchase was made by a governmental entity is acceptable.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

Sincerely,

Deborah Sharp, Revenue Officer II
Carson City District