March 1, 2007

NEVADA SYSTEM OF HIGHER EDUCATION
2601 ENTERPRISE RD
RENO NV 89512

RE: Community College of Southern Nevada
     Desert Research Institute
     Great Basin College
     Nevada State College
     Truckee Meadows Community College
     NSHE, Business Center South
     NSHE, Business Center North
     University of Nevada, Las Vegas
     University of Nevada, Reno
     Western Nevada Community College

Pursuant to NRS 372 326 and related statutes, NEVADA SYSTEM OF HIGHER EDUCATION has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by NEVADA SYSTEM OF HIGHER EDUCATION are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to NEVADA SYSTEM OF HIGHER EDUCATION 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 must have a copy of this letter in order to document the transaction was tax exempt.

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

This exemption applies only to the above named organization and is not extended to individuals, or contractors or lessors to or for such organizations.

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.

If, upon further or future review by the Department, it is determined the above named organization does not meet or no longer meets the criteria outlined in NRS 372 343, this letter of exemption will be revoked.

Sincerely,

Dino DiCianno
Executive Director
EXEMPT ORGANIZATIONS

Governmental, religious, charitable and educational organizations that are granted exemption from sales and use taxes for purchases or sales may only use their exemption in an official capacity.

Exemption status may not be transferred to individual organization members or anyone else for their personal use. Accordingly, use of an organization's exemption letter for other than its official capacity is inappropriate. Misuse of an organization's exemption may result in its revocation by the Department.