



Ed Buelow, Jr., Chairman
and Commissioner of Revenue

Lisa W. Davis, CPA
Associate Commissioner

Russell E. Hawkins, CPA
Associate Commissioner

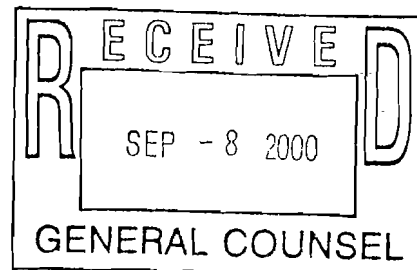
MISSISSIPPI

STATE TAX COMMISSION

Sales Tax Division
Post Office Box 1033
Jackson, Mississippi 39215
Telephone: 601-923-7015
Fax: 601-923-7034

September 5, 2000

Ms. Victoria Johnson,
General Counsel
Tulane University
Uptown Campus
300 Gibson Hall
New Orleans, LA. 70118-5698



Dear Ms. Johnson:

This is in response to your letter of August 25, 2000 in which you asked that we provide you with a statement verifying Tulane University's exemption from sales and use tax. Any exemption from sales tax is provided by statute of the law. We have determined that Tulane University meets the qualifications for exemption as provided in Section 27-65-111(g), Mississippi Code of 1972. The exemption applies to purchases of tangible personal property and taxable services that are ordinary and necessary to the operation of Tulane University.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, even though said contractor or employee may be reimbursed for the expense by the exempt entity. The exemption also does not apply to Production Taxes nor Contractors Taxes levied by Sections 27-65-15 and 27-65-21, Mississippi Code of 1972, respectively.

Tulane University may use this letter as its authorization of exemption from sales tax on sales made to, billed to, and paid directly by Tulane University. If we can be of further assistance, please do not hesitate to contact us.

Sincerely,

A handwritten signature in cursive script that reads "Daniel F. Stubbs".

Daniel F. Stubbs, Auditor
Sales & Use Tax Bureau